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CANADIAN MUNICIPAL STATISTICS

1917

WOOD, GUNDY & CO.

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Canadian Municipal Statistics

1917

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Preface

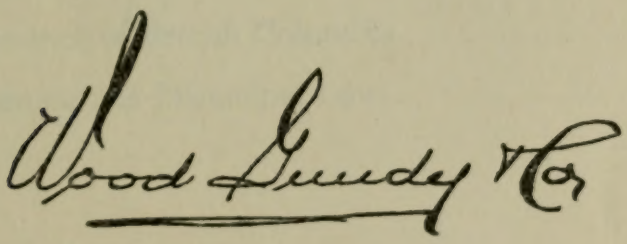
WE have endeavored to make our 1917 edition of "Canadian Municipal Statistics" more comprehensive than the previous editions, and have included financial statements from practically all borrowing municipalities in Canada.

The summary of Municipal Law prepared for us by Mr. Alexander Bruce, K.C., of Toronto, has been revised and enlarged to cover the laws of three additional Provinces.

As a new feature we have added colored maps of the Dominion and the various Provinces.

We are indebted to municipal officials throughout Canada for their courtesy in furnishing us with statistics and take this opportunity of expressing our appreciation of their assistance.

Care has been exercised in effort to render each financial statement as accurate and complete as possible, and we present this volume to our clients with the hope that it may prove of service in connection with their growing interest in Canadian Municipal Investments.



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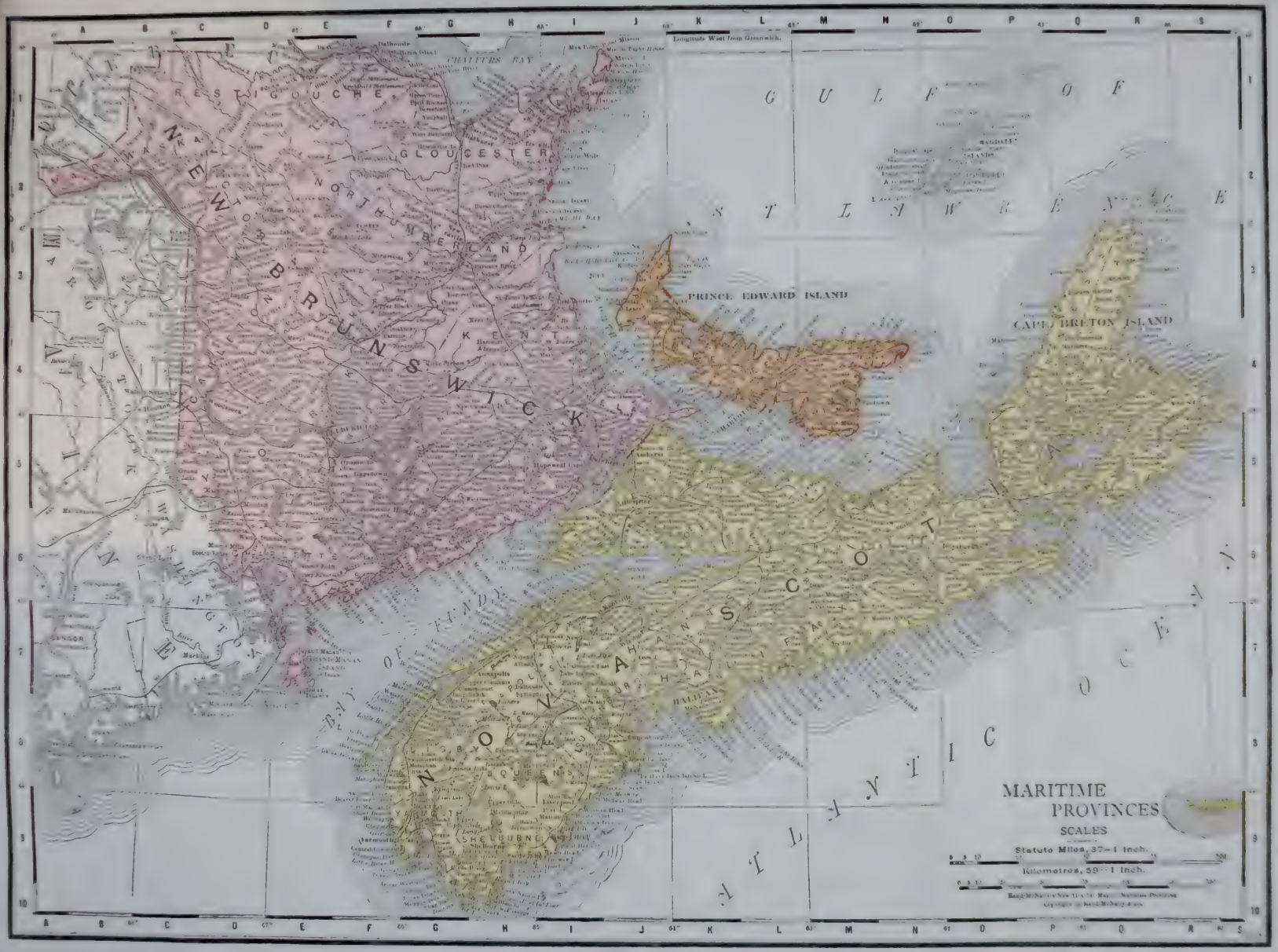
DOMINION OF CANADA
AND
NEWFOUNDLAND
SCALE
Statute Miles. 245 = 1 Inch.
1911
ARCTIC OCEAN
ATLANTIC OCEAN
PACIFIC OCEAN
HUDSON BAY
BAFFIN BAY
GREENLAND
NORTHWEST TERRITORIES
BRITISH COLUMBIA
ALBERTA
SASKATCHEWAN
MANITOBA
ONTARIO
QUEBEC
NEW BRUNSWICK
NOVA SCOTIA
NEWFOUNDLAND
YUKON
MACKENZIE
KEEWATIN
UNGAVA
LABRADOR
VICTORIA ISLAND
DEVON ISLAND
BAFFIN LAND
GREENLAND
UNITED STATES
WISCONSIN
MINNESOTA
NORTH DAKOTA
SOUTH DAKOTA
MONTANA
CHICAGO
TORONTO
OTTAWA
WINNIPEG

Dominion of Canada

Area		3,729,655 square miles
Population		8,000,000
Total Funded Debt		$1,043,839,434
Less, Sinking Funds	$ 12,563,828	
Other Investments	316,119,435	$328,683,263
Total Net Debt		$715,156,171
Total Ordinary Revenue		$172,147,838
Total Ordinary Expenditure		$130,350,727
Surplus		$ 41,797,111
Total Exports		$882,872,502
Total Imports		$564,505,796
Savings Banks' Deposits		$864,163,334
Total Assets		$839,893,110


Longitude West from Greenwich.
CHALEURS BAY
RESTIGOUCHE
GLOUCESTER
NORTHUMBERLAND
KENT
NEW BRUNSWICK
GULF OF
ST LAWRENCE
PRINCE EDWARD ISLAND
CAPE BRETON ISLAND
NOVA SCOTIA
BAY OF FUNDY
ATLANTIC OCEAN
QUEENS
YARMOUTH
SHELBURNE
MAGDALEN ISLANDS
MAINE
MARITIME PROVINCES
SCALES
Statute Miles, 37=1 Inch.
Kilometres, 59=1 Inch.

Province of Prince Edward Island

Area	2,184 square miles
Population, 1911 (last census)	93,728
1901	103,259
Funded Debt	$818,000
Sinking Fund	$163,090
Annual Dominion Government Subsidy	$371,182
Revenue for last fiscal year	$500,000
Expenditure for last fiscal year	$500,000

City of Charlottetown, P.E.I.

Assessed Value for Taxation		$4,468,635
Exemptions not included above		1,000,000
General Debenture Debt		639,500
Less, Sinking Fund	$56,000	
Waterworks Debentures	88,500	144,500
Net Debenture Debt		$495,000
Revenue from Public Utilities (After deducting operating expenses)		17,000
Value of Municipality's Assets		726,091

Tax Rate, Total, 13.75.
Area, 836 acres.
Population, 12,000.

Town of Summerside, P.E.I.

Assessed Value for Taxation		$1,880,780
Exemptions not included above		396,300
General Debenture Debt		129,500
Less, Sinking Fund	$24,250	
Waterworks Debentures	90,000	114,250
Net Debenture Debt		$ 15,250
Revenue from Public Utilities (After deducting operating expenses)		4,381
Value of Municipality's Assets		197,001

Tax Rate, Total, 10 mills.
Area, 1,000 acres.
Population, 3,300.

Province of Nova Scotia

Area	21,427 square miles
Population, 1911 (last census)	492,338
1901	459,574
Funded Debt (net)	$6,947,664
Sinking Fund	$ 435,110
Provincial Guarantees	$ 192,975
Annual Dominion Government Subsidy	$ 636,667
Revenue for last fiscal year	$1,953,302
Expenditure for last fiscal year	$2,073,672
Provincial Assets	$7,689,123

City of Halifax, N.S.

Assessed Value for Taxation		$36,668,095
Exemptions not included above		14,771,200
General Debenture Debt		5,999,090
Less, Sinking Fund	$ 569,127	
Waterworks Debentures	1,412,013	1,981,140
Net Debenture Debt		$4,017,950
Revenue from Public Utilities (After deducting operating expenses)		10,000
Value of Municipality's Assets		5,740,813

Tax Rate, General, 12.6 mills. School, 7.6 mills.

Population, 50,000.

City of Sydney, N.S.

Assessed Value for Taxation		$8,270,400
Exemptions not included above		9,000,000
General Debenture Debt		1,818,500
Less, Sinking Fund	$314,153	
Waterworks Debentures	633,000	947,153
Net Debenture Debt		$ 871,347
Value of Municipality's Assets		1,118,000

Area, 3,730 acres.

Population, 20,000.

Town of Glace Bay, N.S.

Assessed Value for Taxation		$4,000,000
Exemptions not included above		1,440,000
General Debenture Debt		619,500
Less, Sinking Fund	$ 35,070	
Waterworks Debentures	267,000	
Light and Power Debentures	85,000	387,070
Net Debenture Debt		$232,430
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $2,595)		113,405
Revenue for Public Utilities		8,971
Value of Municipality's Assets		925,403

Tax Rate, General, 20 mills. School, 10 mills.

Area, 6,200 acres.

Population, 17,000.

Town of Amherst, N.S.

Assessed Value for Taxation		$4,580,624
Exemptions not included above		750,000
General Debenture Debt		919,500
Less, Sinking Fund	$113,997	
Waterworks Debentures	321,000	434,997
Net Debenture Debt		$ 484,503
Revenue from Public Utilities (After deducting operating expenses)		5,500
Value of Municipality's Assets		1,066,780

Tax Rate, General, 24 mills. School, 5 mills.

Area, 13,000 acres.

Population, 11,000.

Town of New Glasgow, N.S.

Assessed Value for Taxation		$4,202,785
Exemptions not included above		250,000
General Debenture Debt		773,750
Less, Sinking Fund	$ 50,965	
Waterworks Debentures	366,100	417,065
Net Debenture Debt		$356,685
Local Improvement Debt		70,500
Value of Municipality's Assets		640,940

Tax Rate, General, 12 mills. School, 6 mills.
Population, 9,500.

Town of Sydney Mines, N.S.

Assessed Value for Taxation		$1,842,982
Exemptions not included above		44,130
General Debenture Debt		266,500
Less, Sinking Fund	$60,000	
Waterworks Debentures	85,000	145,000
Net Debenture Debt		$121,500
Revenue from Public Utilities (After deducting operating expenses)		5,953
Value of Municipality's Assets		376,357

Tax Rate, Total, 25 mills.
Area, 3,196 acres.
Population, 9,054.

Town of Truro, N.S.

Assessed Value for Taxation		$3,467,525
Exemptions not included above		500,000
General Debenture Debt		743,110
Less, Sinking Fund	$144,835	
Waterworks Debentures	176,230	
Light and Power Debentures	83,725	404,790
Net Debenture Debt		$338,320
Revenue from Public Utilities (After deducting operating expenses)		13,472
Value of Municipality's Assets		920,809

Tax Rate, General, 15 mills. School, 6 mills.
Area, 4,000 acres.
Population, 7,500.

Town of Yarmouth, N.S.

Assessed Value for Taxation		$3,750,970
Exemptions not included above		502,000
General Debenture Debt		443,500
Less, Sinking Fund	$ 10,310	
Waterworks Debentures	357,000	
Light and Power Debentures	13,500	380,810
Net Debenture Debt		$ 62,690
Value of Municipality's Assets		545,810

Tax Rate, General, 14.8 mills. School, 6.2 mills.
Area, 1,280 acres.
Population, 7,000.

Town of Dartmouth, N.S.

Assessed Value for Taxation		$2,823,000
General Debenture Debt		653,400
Less, Sinking Fund	$ 18,719	
Waterworks Debentures	236,200	
Electric Light Debentures	8,000	
Ferry Debentures	266,000	528,919
Net Debenture Debt		$124,481
Revenue from Public Utilities (After deducting operating expenses)		10,902
Value of Municipality's Assets		300,274

Tax Rate, General, 9.2 mills. School, 10.3 mills.

Area, 1,533 acres.

Population, 6,500.

Town of North Sydney, N.S.

Assessed Value for Taxation		$2,061,600
Exemptions not included above		162,875
General Debenture Debt		404,500
Less, Sinking Fund	$104,809	
Waterworks and Sewers Debentures	253,500	358,309
Net Debenture Debt		$46,191
Value of Municipality's Assets		452,498

Tax Rate, General, 16.5 mills. School, 5 mills.

Population, 5,639.

Town of Springhill, N.S.

Assessed Value for Taxation		$794,000
General Debenture Debt		219,000
Less, Sinking Fund	$20,000	
Waterworks Debentures	140,000	160,000
Net Debenture Debt		$59,000
Revenue from Public Utilities (After deducting operating expenses)		7,400
Value of Municipality's Assets		282,400

Tax Rate: General, 14.5 mills. School, 13.5 mills.
Area, 2,900 acres.
Population, 5,370.

Town of New Waterford, N.S.

Assessed Value for Taxation		$1,201,500
Exemptions not included above		59,000
General Debenture Debt		12,000
Less, Sinking Fund	$720	720
Net Debenture Debt		$11,280
Value of Municipality's Assets		20,000

Tax Rate, General, 11.9 mills. School, 13.1 mills.
Area, 1,300 acres.
Population, 5,000.

Town of Stellarton, N.S.

Assessed Value for Taxation		$1,116,050
General Debenture Debt		154,500
Less, Sinking Fund	$17,715	
Waterworks Debentures	84,000	101,715
Value of Municipality's Assets		$188,692

Tax Rate, General, 13 mills. School, 7 mills.
Area, 2,880 acres.
Population, 4,500.

Town of Westville, N.S.

Assessed Value for Taxation		$1,009,350
Exemptions not included above		32,400
General Debenture Debt		86,000
Less, Sinking Fund	$10,135	
Waterworks Debentures	71,000	81,135
Net Debenture Debt		$ 4,865
Revenue from Public Utilities (After deducting operating expenses)		2,762
Value of Municipality's Assets		125,460

Tax Rate, General, 13.5 mills. School, 4.5 mills.
Area, 3,200 acres.
Population, 4,500.

Town of Pictou, N.S.

Assessed Value for Taxation		$1,184,115
Exemptions not included above		54,175
General Debenture Debt		256,200
Less, Sinking Fund	$ 16,628	
Waterworks Debentures	119,900	136,528
Net Debenture Debt		$119,672
Value of Municipality's Assets		292,644

Tax Rate, General, 20.25 mills. School, 8.75 mills.

Population, 3,179.

Town of Windsor, N.S.

Assessed Value for Taxation		$1,389,850
Exemptions not included above		450,000
General Debenture Debt		143,100
Less, Sinking Fund	$38,191	
Waterworks Debentures	55,000	93,191
Net Debenture Debt		$ 49,909
Revenue from Public Utilities (After deducting operating expenses)		3,115
Value of Municipality's Assets		232,619

Tax Rate, General, 13.5 mills. School, 6.5 mills.

Area, 2,600 acres.

Population, 3,000.

Town of Lunenburg, N.S.

Assessed Value for Taxation		$1,144,285
Exemptions not included above		48,940
General Debenture Debt		186,500
Less, Sinking Fund	$ 2,187	
Waterworks Debentures	78,500	80,687
Net Debenture Debt		$105,813
Value of Municipality's Assets		125,000

Tax Rate, General, 15.5 mills. School, 6.5 mills.
Area, 1,000 acres.
Population, 3,000.

Town of Inverness, N.S.

Assessed Value for Taxation		$467,010
Exemptions not included above		55,000
General Debenture Debt		55,500
Less, Sinking Fund	$ 8,878	
Waterworks Debentures	55,500	64,378
Net Debenture Debt		Nil
Local Improvement Debt		$15,000
Value of Municipality's Assets		81,479

Tax Rate, General, 11.6 mills. School, 9.4 mills.
Population, 2,700.

Town of Dominion, N.S.

Assessed Value for Taxation		$505,617
Exemptions not included above		2,800
General Debenture Debt		14,000
Less, Sinking Fund	$ 1,300	
Waterworks Debentures	14,000	15,300
Net Debenture Debt		Nil
Value of Municipality's Assets		$37,653

Tax Rate, General, 22.5 mills. School, 8 mills.

Area, 200 acres.

Population, 2,589.

Town of Bridgewater, N.S.

Assessed Value for Taxation		$804,226
Exemptions not included above		14,400
General Debenture Debt		245,000
Less, Sinking Fund	$14,569	
Waterworks Debentures	78,000	92,569
Net Debenture Debt		$152,431
Value of Municipality's Assets		281,963

Tax Rate, General, 16 mills. School, 5 mills.

Population, 2,500.

Town of Parrsboro, N.S.

Assessed Value for Taxation		$500,434
Exemptions not included above		30,700
General Debenture Debt		91,100
Less, Sinking Fund	$ 2,502	
Waterworks Debentures	52,500	
Light and Power Debentures	10,100	65,102
Net Debenture Debt		$ 25,998
Revenue from Public Utilities (After deducting operating expenses)		384
Value of Municipality's Assets		125,346

Tax Rate, General, 15.3 mills. School, 6 mills.
Population, 2,500.

Town of Kentville, N.S.

Assessed Value for Taxation		$624,875
Exemptions not included above		144,000
General Debenture Debt		104,150
Less, Sinking Fund	$14,618	
Waterworks Debentures	59,000	73,618
Net Debenture Debt		$ 30,532
Value of Municipality's Assets		145,046

Tax Rate, General, 11 mills. School, 9 mills.
Area, 5.300 acres.
Population, 2,304.

Town of Liverpool, N.S.

Assessed Value for Taxation		$774,720
Exemptions not included above		22,865
General Debenture Debt		166,780
Less, Sinking Fund	$15,600	
Waterworks Debentures	33,100	48,700
Net Debenture Debt		$118,080
Value of Municipality's Assets		181,316

Tax Rate, General, 14 mills. School, 4 mills.

Population, 2,109.

Town of Antigonish, N.S.

Assessed Value for Taxation		$470,700
Exemptions not included above		36,700
General Debenture Debt		68,000
Less, Sinking Fund	$ 6,706	
Waterworks Debentures	45,000	51,706
Net Debenture Debt		$16,294
Value of Municipality's Assets		87,706

Tax Rate, General, 13 mills. School, 7 mills.

Population, 2,000.

Town of Canso, N.S.

Assessed Value for Taxation		$340,809
Exemptions not included above		55,000
General Debenture Debt		18,750
Less, Sinking Fund	$ 1,500	
Light and Power Debentures	15,000	16,500
Net Debenture Debt		$ 2,250
Value of Municipality's Assets		38,381

Tax Rate, General, 10.8 mills. School, 11.7 mills.
Population, 1,700.

Town of Oxford, N.S.

Assessed Value for Taxation		$280,260
Exemptions not included above		11,345
General Debenture Debt		3,000
Less, Sinking Fund	$490	490
Net Debenture Debt		$ 2,510
Value of Municipality's Assets		17,561

Tax Rate, General, 12 mills. School, 12 mills.
Area, 3,000 acres.
Population, 1,500.

Town of Trenton, N.S.

Assessed Value for Taxation		$995,500
Exemptions not included above		7,005
General Debenture Debt		70,000
Less, Sinking Fund	$ 2,200	
Waterworks Debentures	45,000	47,200
Net Debenture Debt		$22,800
Value of Municipality's Assets		88,172

Tax Rate, General, 21.5 mills. School, 3.5 mills.
Area, 2,000 acres.
Population, 1,500.

Town of Wolfville, N.S.

Assessed Value for Taxation		$601,949
Exemptions not included above		600,000
General Debenture Debt		99,000
Less, Sinking Fund	$ 8,042	
Waterworks Debentures	68,000	76,042
Net Debenture Debt		$ 22,958
Value of Municipality's Assets		159,850

Tax Rate, General, 13 mills. School, 7 mills.
Population, 1,458.

Town of Shelburne, N.S.

Assessed Value for Taxation		$375,860
Exemptions not included above		8,715
General Debenture Debt		42,500
Less, Sinking Fund	$ 3,340	
Light and Power Debentures	32,000	35,340
Net Debenture Debt		$ 7,160
Value of Municipality's Assets		63,990

Tax Rate, General, 12.6 mills. School, 7.6 mills.

Area, 2,560 acres.

Population, 1,450.

Town of Bear River, N.S.

Assessed Value for Taxation	$190,000
Exemptions not included above	35,000
General Debenture Debt	Nil

Tax Rate, General, 7.5 mills. School, 1.53 mills.

Area, 400 acres.

Population, 1,400.

Town of Louisburg, N.S.

Assessed Value for Taxation		$249,728
Exemptions not included above		6,400
General Debenture Debt		16,000
Less, Sinking Fund	$1,336	1,336
Net Debenture Debt		$14,664
Value of Municipality's Assets		17,000

Tax Rate, Total, 2.75 mills.
Area, 3,840 acres.
Population, 1,300.

Town of Digby, N.S.

Assessed Value for Taxation		$608,899
Exemptions not included above		23,450
General Debenture Debt		41,800
Less, Sinking Fund	$ 1,264	
Waterworks Debentures	36,300	37,564
Net Debenture Debt		$ 4,236
Value of Municipality's Assets		57,283

Tax Rate, General, 14 mills. School, 6 mills.
Area, 1,400 acres.
Population, 1,250.

Town of Annapolis, N.S.

Assessed Value for Taxation		$330,753
Exemptions not included above		13,425
General Debenture Debt		50,000
Less, Sinking Fund	$13,680	
Waterworks Debentures	22,500	
Light and Power Debentures	23,000	59,180
Net Debenture Debt		Nil
Revenue from Public Utilities (After deducting operating expenses)		$ 4,025
Value of Municipality's Assets		96,284

Tax Rate, General, 1.67 mills. School, .82 mills.
Population, 1,200.

Village of Port Hood, N.S.

Assessed Value for Taxation		$300,000
Exemptions not included above		75,000
General Debenture Debt		10,500
Less, Sinking Fund	$1,800	1,800
Net Debenture Debt		$ 8,700
Value of Municipality's Assets		12,000

Tax Rate, General, 12.5 mills. School, 11 mills.
Area, 2,000 acres.
Population, 1,000.

County of Annapolis, N.S.

Assessed Value for Taxation		$3,319,400
General Debenture Debt		35,000
Less, Sinking Fund	$9,752	9,752
Net Debenture Debt		$25,248
Value of Municipality's Assets		52,000

Tax Rate, Total, .75 mills.
Area, 375,000 acres.
Population, 12,000.

County of Antigonish, N.S.

Assessed Value for Taxation		$1,537,066
General Debenture Debt		37,000
Less, Sinking Fund	$8,140	8,140
Net Debenture Debt		$28,860
Value of Municipality's Assets		35,000

Tax Rate, Total, 12.5 mills.
Population, 12,000.

County of Cape Breton, N.S.

Assessed Value for Taxation		$3,170,870
General Debenture Debt		250,500
Less, Sinking Fund	$28,412	28,412
Net Debenture Debt		$222,088
Value of Municipality's Assets		429,302

Tax Rate, Total, 12.5 mills.

County of Colchester, N.S.

Assessed Value for Taxation		$3,161,760
General Debenture Debt		48,000
Less, Sinking Fund	$6,800	6,800
Net Debenture Debt		$ 41,200
Value of Municipality's Assets		100,000

Tax Rate, Total, 6.9 mills.
Area, 914,800 acres.
Population, 16,924.

County of Cumberland, N.S.

Assessed Value for Taxation		$3,663,858
General Debenture Debt		15,000
Less, Sinking Fund	$2,500	2,500
Net Debenture Debt		$12,500
Value of Municipality's Assets		50,000

Tax Rate, Total, 7.75 mills.
Population, 40,543.

County of Digby, N.S.

Assessed Value for Taxation	$999,651
General Debenture Debt	33,000
Value of Municipality's Assets	65,649

Tax Rate, Total, 16 mills.

County of Guysborough, N.S.

Assessed Value for Taxation		$525,846
General Debenture Debt		5,000
Less Sinking Fund	$262	262
Net Debenture Debt		$ 4,738
Value of Municipality's Assets		13,555

Tax Rate, Total, 30 mills.
Population, 11,194.

County of Halifax, N.S.

Assessed Value for Taxation		$3,505,808
General Debenture Debt		44,166
Less, Sinking Fund	$21,204	21,204
Net Debenture Debt		$22,962
Value of Municipality's Assets		52,856

Tax Rate, Total, 23.7 mills.
Population, 30,000.

County of Hants, N.S.

Assessed Value for Taxation	$3,211,135
General Debenture Debt	21,500
Value of Municipality's Assets	44,249

Tax Rate, Total, 8.3 mills.

County of Inverness, N.S.

Assessed Value for Taxation		$972,880
General Debenture Debt		142,600
Less, Sinking Fund	$52,844	52,844
Net Debenture Debt		$ 89,756
Value of Municipality's Assets		159,195

Tax Rate, Total, 30.3 mills.

County of Kings, N.S.

Assessed Value for Taxation	$4,600,000
General Debenture Debt	20,000
Value of Municipality's Assets	30,000

Tax Rate, Total, 5.2 mills.
Population, 23,000.

County of Lunenburg, N.S.

Assessed Value for Taxation		$3,000,328
General Debenture Debt		113,500
Less, Sinking Fund	$17,118	17,118
Net Debenture Debt		$ 96,382
Value of Municipality's Assets		131,188

Tax Rate, Total, 9 mills.
Area, 768,000 acres.
Population, 33,689.

County of Pictou, N.S.

Assessed Value for Taxation	$4,284,660
General Debenture Debt	Nil
Value of Municipality's Assets	63,934

Tax Rate, Total, 7.25 mills.
Area, 677,360 acres.
Population, 35,858.

County of Queens, N.S.

Assessed Value for Taxation		$1,113,856
General Debenture Debt		39,448
Less, Sinking Fund	$3,512	3,512
Net Debenture Debt		$35,936
Value of Municipality's Assets		37,933

Tax Rate, Total, 10 mills.
Population, 10,106.

County of Richmond, N.S.

Assessed Value for Taxation		$870,445
General Debenture Debt		30,500
Less, Sinking Fund	$3,086	3,086
Net Debenture Debt		$27,414
Value of Municipality's Assets		30,677

Tax Rate, Total, 19.5 mills.
Area, 312,960 acres.
Population, 13,273.

County of Shelburne, N.S.

Assessed Value for Taxation		$519,814
General Debenture Debt		41,600
Less, Sinking Fund	$8,107	8,107
Net Debenture Debt		$33,493
Value of Municipality's Assets		49,094

Tax Rate, Total, 16 mills.

County of Victoria, N.S.

Assessed Value for Taxation		$561,000
General Debenture Debt		5,000
Less, Sinking Fund	$3,000	3,000
Net Debenture Debt		$ 2,000
Value of Municipality's Assets		29,500

Tax Rate, Total, 33.6 mills.

County of Yarmouth, N.S.

Assessed Value for Taxation	$1,577,448
General Debenture Debt	2,000
Value of Municipality's Assets	24,000

Tax Rate, Total, 6.4 mills.
Area, 130,248 acres.
Population, 13,139.

Province of New Brunswick

Area	27,985 square miles
Population, 1911 (last census)	351,889
1901	331,120
Funded Debt	$8,728,885
Sinking Fund	$511,812
Provincial Guarantees	$7,963,000
Annual Dominion Government Subsidy	$637,976
Revenue for last fiscal year	$1,580,531
Expenditure for last fiscal year	$1,568,254
Approximate assessable value of all property within the Province	$110,848,317
Provincial Assets	$35,000,000

City of St. John, N.B.

Assessed Value for Taxation		$38,430,400
Exemptions not included above		7,439,800
General Debenture Debt		4,912,403
Less, Sinking Fund	$1,069,133	
Waterworks Debentures	1,905,234	
Wharves Debentures	1,240,217	
Market Debentures	120,000	4,334,584
Net Debenture Debt		$ 577,819
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $3,238)		12,729
Net Revenue from Public Utilities		40,431
Value of Municipality's Assets		7,421,286

Tax Rate, Total, 19.5 mills.
Area, 13,440 acres.
Population, 54,000.

City of Moncton, N.B.

Assessed Value for Taxation		$9,170,000
Exemptions not included above		7,000,000
General Debenture Debt		1,720,491
Less, Sinking Fund	$100,642	
Waterworks and Light Debentures	912,991	1,013,633
Net Debenture Debt		$ 706,858
Revenue from Public Utilities (After deducting operating expenses)		3,867
Value of Municipality's Assets		2,030,054

Tax Rate, General, 11.7 mills. School, 5.8 mills.
Area, 2,092 acres.
Population, 15,000.

City of Fredericton, N.B.

Assessed Value for Taxation		$5,962,883
Exemptions not included above		2,500,000
General Debenture Debt		588,574
Less, Sinking Fund	$ 7,638	
Waterworks Debentures	179,000	
Light and Power Debentures	20,000	206,638
Net Debenture Debt		$381,936
Revenue from Public Utilities (After deducting operating expenses)		2,672
Value of Municipality's Assets		730,014

Tax Rate, General, 20 mills.
Area, 15,360 acres.
Population, 8,500.

Town of Chatham, N.B.

Assessed Value for Taxation		$1,292,200
General Debenture Debt		289,000
Less, Sinking Fund	$ 47,715	
Waterworks Debentures	158,000	
Electric Light Debentures	65,000	270,715
Net Debenture Debt		$ 18,285
Value of Municipality's Assets		327,000

Population, 5,000.

Town of Campbellton, N.B.

Assessed Value for Taxation		$2,518,600
Exemptions not included above		300,000
General Debenture Debt		410,000
Less, Sinking Fund	$ 23,116	
Waterworks Debentures	220,000	
Light and Power Debentures	90,000	333,116
Net Debenture Debt		$76,884
Revenue from Public Utilities (After deducting operating expenses)		7,345
Value of Municipality's Assets		531,686

Tax Rate, General, 10.5 mills. School, 4.5 mills.
Area, 1,000 acres.
Population, 4,500.

Town of Bathurst, N.B.

Assessed Value for Taxation		$675,000
General Debenture Debt		155,000
Less, Sinking Fund	$ 2,700	
Waterworks Debentures	150,000	152,700
Net Debenture Debt		$ 2,300
Value of Municipality's Assets		160,000

Tax Rate, General, 28.6 mills. School, 11 mills.
Area, 1,000 acres.
Population, 4,000.

Town of Woodstock, N.B.

Assessed Value for Taxation		$2,100,000
Exemptions not included above		500,000
General Debenture Debt		176,000
Less, Sinking Fund	$ 4,000	
Waterworks Debentures	85,000	89,000
Net Debenture Debt		$ 87,000
Revenue from Public Utilities (After deducting operating expenses)		3,000
Value of Municipality's Assets		135,000

Tax Rate, Total, 20 mills.

Population, 3,850.

Town of St. Stephen, N.B.

Assessed Value for Taxation		$1,778,200
Exemptions not included above		300,000
General Debenture Debt		326,100
Less, Sinking Fund	$ 21,422	
Waterworks Debentures	230,000	251,422
Net Debenture Debt		$ 74,678
Revenue from Public Utilities (After deducting operating expenses)		6,755
Value of Municipality's Assets		316,791

Tax Rate: General, 15.16 mills. School, 5.88 mills.

Area, 1,800 acres.

Population, 3,273.

Town of Newcastle, N.B.

Assessed Value for Taxation		$823,000
Exemptions not included above		300,000
General Debenture Debt		189,000
Less, Sinking Fund	$19,621	
Waterworks Debentures	60,000	
Light and Power Debentures	16,000	
Other Utility Debentures	97,000	192,621
Net Debenture Debt		Nil
Local Improvement Debt		$ 10,000
Revenue from Public Utilities (After deducting operating expenses)		3,126
Value of Municipality's Assets		212,367

Tax Rate, Total, 39 mills.
Area, 7,680 acres.
Population, 3,000.

Town of Sackville, N.B.

Assessed Value for Taxation		$1,190,000
Exemptions not included above		500,000
General Debenture Debt		110,000
Less, Sinking Fund	$ 8,158	
Waterworks Debentures	110,000	118,158
Net Debenture Debt		Nil
Local Improvement Debt		$ 31,000
Revenue from Public Utilities (After deducting operating expenses)		292
Value of Municipality's Assets		150,000

Tax Rate, General, 15 mills. School, 5 mills.
Area, 2,660 acres.
Population, 2,300

Town of Edmundston, N.B.

Assessed Value for Taxation		$900,000
Exemptions not included above		75,000
General Debenture Debt		135,000
Less, Waterworks Debentures	$75,000	
Light and Power Debentures	60,000	135,000
Net Debenture Debt		Nil
Local Improvement Debt		$ 25,000
Value of Municipality's Assets		180,000

Tax Rate, General, 10 mills. School, 4 mills.
Area, 1,440 acres.
Population, 2,000.

Town of Sussex, N.B.

Assessed Value for Taxation		$1,266,800
General Debenture Debt		112,000
Less, Sinking Fund	$17,616	
Waterworks Debentures	25,000	42,616
Net Debenture Debt		$69,384
Value of Municipality's Assets		69,610

Tax Rate, General, 11.5 mills. School, 9.8 mills.
Area, 1,000 acres.
Population, 2,000.

Town of Dalhousie, N.B.

Assessed Value for Taxation		$430,850
Exemptions not included above		324,241
General Debenture Debt		113,000
Less, Sinking Fund	$ 3,301	
Waterworks Debentures	70,000	
Light and Power Debentures	30,000	103,301
Net Debenture Debt		$ 9,699
Value of Municipality's Assets		86,000

Tax Rate, Total 14 mills.
Population, 1,800.

County of Albert, N.B.

Assessed Value for Taxation	$2,125,810
Value of Municipality's Assets	12,000

Tax Rate, Total, 7.5 mills.
Population, 9,691.

County of Carleton, N.B.

Assessed Value for Taxation	$6,455,000
General Debenture Debt	29,000
Value of Municipality's Assets	60,000

Tax Rate, total, 5 mills.
Population, 23,000.

County of Gloucester, N.B.

Assessed Value for Taxation		$4,664,320
General Debenture Debt		68,000
Less, Sinking Fund	$19,307	19,307
Net Debenture Debt		$ 48,693
Value of Municipality's Assets		45,000

Population, 32,662.

County of Kent, N.B.

Assessed Value for Taxation		$2,374,394
General Debenture Debt		16,000
Less, Sinking Fund	$7,007	7,007
Net Debenture Debt		$ 8,993
Value of Municipality's Assets		5,000

Tax Rate, Total, 2.6 mills.
Population, 24,376.

County of Madawaska, N.B.

Assessed Value for Taxation	$1,500,000
General Debenture Debt	170,000

Population, 16,800.

County of Northumberland, N.B.

Assessed Value for Taxation		$3,078,230
General Debenture Debt		63,600
Less, Sinking Fund	$2,537	2,537
Net Debenture Debt		$ 61,063
Value of Municipality's Assets		200,000

Tax Rate, Total, 7.5 mills.
Population, 31,194.

County of St. John, N.B.

Assessed Value for Taxation		$54,484,456
General Debenture Debt		330,500
Less, Sinking Fund	$62,267	62,267
Net Debenture Debt		$268,233
Value of Municipality's Assets		632,500

Population, 72,000.

County of Victoria, N.B.

Assessed Value for Taxation	$2,367,848
Net Debenture Debt	13,000
Value of Municipality's Assets	18,000

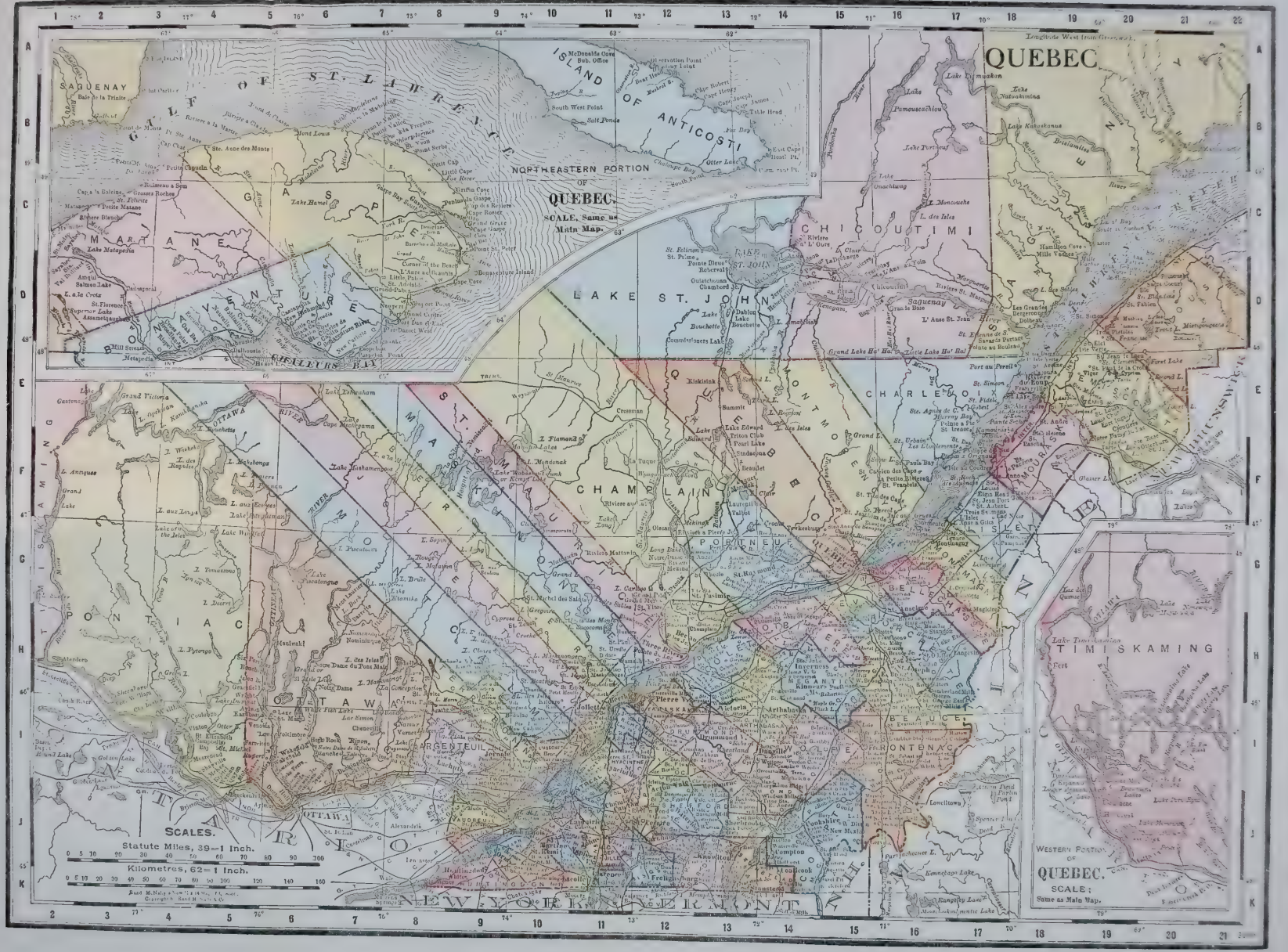
Population, 11,359.

County of Westmoreland, N.B.

Assessed Value for Taxation	$11,508,365
Value of Municipality's Assets	84,932

Tax Rate, Total, 5.7 mills.

Population, 44,621.


QUEBEC
NORTHEASTERN PORTION OF QUEBEC.
SCALE, Same as Main Map.
WESTERN PORTION OF QUEBEC.
SCALE; Same as Main Map.
SCALES.
Statute Miles, 39=1 Inch.
Kilometres, 62=1 Inch.
GULF OF ST. LAWRENCE
ISLAND OF ANTICOSTI
LAKE ST. JOHN
CHICOUTIMI
SAGUENAY
GASPE
MANICOUAGAN
MONTMORENCY
CHARLEVOIX
MAURICIE
CHAMPLAIN
PONTIAC
OTTAWA
ARGENTEUIL
TIMISKAMING
BELLECHASSE
LEVIS
LOTBINIERE
FRONTENAC
NEW YORK
VERMONT

Province of Quebec

Area	703,653 square miles
Population, 1916 (estimated)	2,367,559
1901	1,648,898
Funded Debt	$38,346,128
Sinking Fund	$1,487,347
Provincial Guarantees	$4,070,500
Annual Dominion Government Subsidy	$1,969,630
Revenue for last fiscal year	$9,647,982
Expenditure for last fiscal year	$9,436,688
Approximate assessable value of all property within the Province	$1,274,899,601

MONTREAL
Paroisse de la Rivière des Prairies
Paroisse de la Pointe aux Trembles
Paroisse du Sault au Recollet
Paroisse St Laurent
Paroisse de Lachine
Rivière des Prairies
Fleuve St. Laurent
Longue Pointe
Pointe aux Trembles
Rosemont
Outremont
Côte des Neiges
Côte St. Paul
Verdun
Ville St. Pierre
Ville Jacques Cartier
N.D. de Grâce
Hochelaga
Maisonneuve
Ahuntsic
Bordeaux
Côte St. Luc
Hampstead
Montreal Island
Annexations from 1883 to 1910
SCALE OF MILES
0
1
2
3
4

City of Montreal, Que.

Assessed Value for Taxation		$612,539,761
Exemptions not included above		206,760,692
General Debenture Debt		99,306,899
Less, Sinking Fund	$1,516,120	1,516,120
*Net Debenture Debt		$97,790,779
Value of Municipality's Assets		68,830,000

Tax Rate, General, 10.266 mills. School, 5 mills.

Area, 26,227 acres.

Population, 600,000.

*Utility Debentures are not deducted.

City of Quebec, Que.

Assessed Value for Taxation		$70,872,138
Exemptions not included above		17,917,025
Total Bonded Debt		14,376,267
Less, Sinking Fund	$ 177,967	
Waterworks Debentures	4,000,000	4,177,967
Net Debenture Debt		$10,198,300
Value of Municipality's Assets		14,998,793

Tax Rate, General, 18.8 mills.

Area, 4,851 acres.

Population, 100,000.

City of Maisonneuve, Que.

Assessed Value for Taxation	$33,732,924
Exemptions not included above	8,640,337
General Debenture Debt	16,809,723
Value of Municipality's Assets	23,940,793

Tax Rate, General, 10.5 mills. School, 5 mills.

Area, 1,133 acres.

Population, 34,856.

City of Verdun, Que.

Assessed Value for Taxation		$16,603,445
Exemptions not included above		3,264,590
General Debenture Debt		2,109,965
Less, Sinking Fund	$ 84,750	
Waterworks Debentures	318,351	
Light and Power Debentures	159,524	562,625
Net Debenture Debt		$1,547,340
Local Improvement Debt		315,035
Revenue from Public Utilities (After deducting operating expenses)		97,005
Value of Municipality's Assets		2,305,864

Tax Rate, General, 7.5 mills. School, 2.5 mills.

Area, 2,892 acres.

Population, 26,000.

City of Hull, Que.

Assessed Value for Taxation		$8,447,092
Exemptions not included above		3,143,639
General Debenture Debt		1,536,630
Less, Sinking Fund	$ 38,446	
Waterworks Debentures	828,023	
Light and Power Debentures	46,025	912,494
Net Debenture Debt		$ 624,136
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $39,854)		271,045
Revenue from Public Utilities (After deducting operating expenses)		45,527
Value of Municipality's Assets		1,700,000

Tax Rate, General, 12.5 mills. School, 8 mills.

Area, 4,000 acres.

Population, 21,758.

City of Sherbrooke, Que.

Assessed Value for Taxation		$10,524,270
Exemptions not included above		6,249,850
General Debenture Debt		1,781,900
Less, Sinking Fund	$206,505	
Waterworks Debentures	377,500	
Light and Power Debentures	425,000	1,009,005
Net Debenture Debt		$ 772,895
Revenue from Public Utilities (After deducting operating expenses)		471,925
Value of Municipality's Assets		2,154,637

Tax Rate, General, 10 mills. School, 6 mills.

Area, 3,104 acres.

Population, 21,470.

City of Three Rivers, Que.

Assessed Value for Taxation		$14,795,425
Exemptions not included above		6,551,625
General Debenture Debt		1,735,500
Less, Sinking Fund	$162,587	
Waterworks Debentures	423,500	
Light and Power Debentures	34,250	
Ferry (Toll) Debentures	100,000	
Bridge (Toll) Debentures	151,000	871,337
Net Debenture Debt		$ 864,163
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $60,268)		1,064,732
Value of Municipality's Assets		3,269,048

Tax Rate, General, 16 mills. School, 4 mills.

Area, 3,200 acres.

Population, 20,000.

City of Westmount, Que.

Assessed Value for Taxation		$44,260,850
Exemptions not included above		9,447,630
General Debenture Debt		3,423,503
Less, Sinking Fund	$554,505	
Light and Power Debentures	425,000	979,505
Net Debenture Debt		$2,443,998
Local Improvement Debt (Property owners' share only)		748,164
Revenue from Public Utilities (After deducting operating expenses)		66,452
Value of Municipality's Assets		5,814,208

Tax Rate, General, 9.5 mills. School, 5 mills.

Area, 976 acres.

Population, 18,500.

City of Lachine, Que.

Assessed Value for Taxation		$13,333,632
Exemptions not included above		2,275,525
General Debenture Debt		2,469,000
Less, Sinking Fund	$ 36,336	
Waterworks Debentures	404,634	
Electric Light Debentures	174,675	615,645
Net Debenture Debt		$1,853,355
Revenue from Public Utilities (After deducting operating expenses)		6,472
Value of Municipality's Assets		2,237,973

Tax Rate, General, 13.75 mills. School, 1.25 mills.

Area, 2,860 acres.

Population, 15,000.

City of St. Hyacinthe, Que.

Assessed Value for Taxation		$5,269,977
Exemptions not included above		1,284,115
General Debenture Debt		573,909
Less, Sinking Fund	$ 4,971	
Waterworks and Electric Light Debentures	337,420	342,391
Net Debenture Debt		$ 231,518
Local Improvement Debt (Property owners' share only)		26,592
Value of Municipality's Assets		1,006,214

Tax Rate, General, 7.5 mills. School, 7.5 mills.

Area, 1,800 acres.

Population, 12,228.

City of Outremont, Que.

Assessed Value for Taxation	$17,387,878
Exemptions not included above	5,399,398
General Debenture Debt	901,092
Net Local Improvement Debt (After deducting Sinking Fund of $147,280)	1,301,628
Value of Municipality's Assets	2,491,682

Tax Rate, General, 8.5 mills. School, 4.8 mills.

Area, 975 acres.

Population, 12,000.

City of Valleyfield, Que.

Assessed Value for Taxation		$4,578,575
Exemptions not included above		688,400
General Debenture Debt		677,000
Less, Sinking Fund	$14,000	14,000
Net Debenture Debt		$ 663,000
Revenue from Public Utilities (After deducting operating expenses)		15,000
Value of Municipality's Assets		741,477

Tax Rate, General, 13.5 mills. School, 4.2 mills.

Area, 731 acres.

Population, 9,500.

City of Sorel, Que.

Assessed Value for Taxation		$2,659,900
Exemptions not included above		1,538,500
General Debenture Debt		496,500
Less, Waterworks Debentures	$164,977	
Light and Power Debentures	51,362	216,339
Net Debenture Debt		$280,161
Local Improvement Debt (Property owners' share only)		48,500
Revenue from Public Utilities (After deducting operating expenses)		27,084
Value of Municipality's Assets		657,220

Tax Rate, General, 7.5 mills. School, 5 mills.
Area, 2,000 acres.
Population, 9,000.

Town of Joliette, Que.

Assessed Value for Taxation		$3,007,745
Exemptions not included above		2,032,400
General Debenture Debt		469,500
Less, Sinking Fund	$29,598	29,598
Net Debenture Debt		$439,902
Value of Municipality's Assets		685,530

Tax Rate, General, 9 mills. School, 3.3 mills.
Area, 1,288 acres.
Population, 8,625.

City of Levis, Que.

Assessed Value for Taxation		$3,236,000
Exemptions not included above		1,359,000
General Debenture Debt		800,472
Less, Sinking Fund	$ 345	
Waterworks Debentures	464,923	465,268
Net Debenture Debt		$335,204
Revenue from Public Utilities (After deducting operating expenses)		25,600
Value of Municipality's Assets		817,565

Tax Rate, General, 8.75 mills. School, 3 mills.
Area, 1,064 acres.
Population, 8,149.

Town of St. John's, Que.

Assessed Value for Taxation	$4,301,150
Exemptions not included above	1,226,000
General Debenture Debt	228,000
Value of Municipality's Assets	317,000

Tax Rate, Total, 10 mills.
Area, 640 acres.
Population, 8,040.

Town of Grand Mere, Que.

Assessed Value for Taxation		$2,407,985
Exemptions not included above		4,547,650
General Debenture Debt		377,000
Less, Sinking Fund	$25,946	
Waterworks Debentures	65,000	90,946
Net Debenture Debt		$286,054
Value of Municipality's Assets		526,885

Tax Rate, General, 10 mills.
Area, 850 acres.
Population, 8,000.

City of Thetford Mines, Que.

Assessed Value for Taxation		$2,841,833
Exemptions not included above		9,000,000
General Debenture Debt		202,000
Less, Sinking Fund	5,000	
Waterworks Debentures	200,000	205,000
Net Debenture Debt		Nil
Local Improvement Debt		$112,000
Revenue from Public Utilities		20,383
Value of Municipality's Assets		459,480

Tax Rate, General, 7.5 mills.
Area, 1,532 acres.
Population, 7,200.

City of Fraserville, Que.

Assessed Value for Taxation		$2,403,692
Exemptions not included above		168,000
General Debenture Debt		710,121
Less, Sinking Fund	$ 2,065	
Waterworks Debentures	403,500	
Light and Power Debentures	220,200	625,765
Net Debenture Debt		$ 84,356
Local Improvement Debt (Property owners' share only)		172,841
Value of Municipality's Assets		949,940

Tax Rate, General, 10 mills. School, 7.5 mills.

Area, 5,000 acres.

Population, 7,167.

Town of Chicoutimi, Que

Assessed Value for Taxation		$2,737,036
Exemptions not included above		3,297,033
General Debenture Debt		864,787
Less, Waterworks Debentures	$250,000	250,000
Net Debenture Debt		$614,787
Revenue from Public Utilities (After deducting operating expenses)		17,735
Value of Municipality's Assets		903,515

Tax Rate, Total, 15 mills.

Area, 1,200 acres.

Population, 6,500.

Town of Shawinigan Falls, Que.

Assessed Value for Taxation		$10,204,553
Exemptions not included above		644,333
General Debenture Debt		497,796
Less, Sinking Fund	$ 6,801	
Waterworks Debentures	115,500	122,301
Net Debenture Debt		$375,495
Value of Municipality's Assets		64,000

Tax Rate, General, 10 mills. School, 2 mills.

Population, 6,200.

Town of Longueuil, Que.

Assessed Value for Taxation		$3,123,835
Exemptions not included above		842,300
General Debenture Debt		472,000
Less, Sinking Fund	$ 12,706	
Waterworks Debentures	165,750	178,456
Net Debenture Debt		$293,544
Revenue from Public Utilities (After deducting operating expenses)		6,000
Value of Municipality's Assets		545,038

Tax Rate, General, 10 mills. School, 5 mills.

Area, 730 acres.

Population, 6,000.

Village of Granby, Que.

Assessed Value for Taxation		$1,941,795
Exemptions not included above		765,400
General Debenture Debt		247,000
Less, Waterworks Debentures	$100,000	
Light and Power Debentures	15,000	115,000
Net Debenture Debt		$132,000
Local Improvement Debt		51,834
Value of Municipality's Assets		253,500

Tax Rate, General, 15 mills. School, 9 mills.

Area, 600 acres.

Population, 5,650.

Town of Magog, Que.

Assessed Value for Taxation		$1,564,580
Exemptions not included above		500,000
General Debenture Debt		256,365
Less, Waterworks Debentures	$ 38,340	
Light and Power Debentures	169,950	208,290
Net Debenture Debt		$ 48,075
Value of Municipality's Assets		344,080

Tax Rate, General, 11, mills School, 5 mills.

Area, 2,560 acres.

Population, 5,000.

Town of St. Lambert, Que.

Assessed Value for Taxation		$6,743,656
Exemptions not included above		565,991
General Debenture Debt		517,946
Less, Sinking Fund	$ 10,000	
Waterworks Debentures	101,160	
Light and Power Debentures	18,788	129,948
Net Debenture Debt		$ 387,998
Local Improvement Debt		560,989
Revenue from Public Utilities (After deducting operating expenses)		5,562
Value of Municipality's Assets		1,093,397

Tax Rate, General, 8.5 mills. School, 3.5 mills.

Area, 1,192 acres.

Population, 5,000.

Town of Jonquieres, Que.

Assessed Value for Taxation		$1,026,745
Exemptions not included above		156,000
General Debenture Debt		294,000
Less, Waterworks Debentures	$ 63,000	
Light and Power Debentures	100,000	163,000
Net Debenture Debt		$131,000
Value of Municipality's Assets		316,015

Tax Rate, General, 7 mills. School, 6 mills.

Area, 1,600 acres.

Population, 4,800.

Town of St. Pierre, Que.

Assessed Value for Taxation	$2,865,890
Exemptions not included above	299,000
Total Debenture Debt	456,000
Value of Municipality's Assets	474,568

Tax Rate, General, 10 mills. School, 7 mills.
Area, 212 acres.
Population, 4,800.

Town of Lauzon, Que.

Assessed Value for Taxation	$1,633,000
Exemptions not included above	4,830,200
General Debenture Debt	4,700
Value of Municipality's Assets	28,000

Tax Rate, General, 2.5 mills. School, 3.3 mills.
Area, 3,500 acres.
Population, 4,733.

Town of Victoriaville, Que.

Assessed Value for Taxation		$1,883,847
Exemptions not included above		814,700
General Debenture Debt		467,719
Less, Sinking Fund	$45,153	45,153
Net Debenture Debt		$ 422,566
Value of Municipality's Assets		2,627,485

Tax Rate, General, 5 mills. School, 4 mills.
Area, 1,925 acres.
Population, 4,352.

Town of St. Jerome, Que.

Assessed Value for Taxation		$1,858,350
Exemptions not included above		323,000
General Debenture Debt		489,569
Less, Waterworks Debentures	$ 76,005	
Light and Power Debentures	205,000	281,005
Net Debenture Debt		$208,564
Revenue from Public Utilities (After deducting operating expenses)		17,206
Value of Municipality's Assets		571,996

Tax Rate, General, 11.5 mills.
Area, 7,404 acres.
Population, 4,202.

Town of Montreal East, Que.

Assessed Value for Taxation	$6,996,850
Exemptions not included above	973,300
General Debenture Debt	496,000
Local Improvement Debt	505,000
Value of Municipality's Assets	892,286

Area, 3,371 acres.
Population, 4,000.

Town of St. Romuald d'Etchemin, Que.

Assessed Value for Taxation		$ 576,300
Exemptions not included above		1,200,000
General Debenture Debt		95,000
Less, Waterworks Debentures	$55,000	55,000
Net Debenture Debt		$ 40,000
Local Improvement Debt		72,000
Value of Municipality's Assets		100,219

Tax Rate, General, 11 mills.
Area, 4,000 acres.
Population, 4,000.

Village of Montmorency, Que.

Assessed Value for Taxation		$625,246
Exemptions not included above		2,560
General Debenture Debt		41,000
Less, Sinking Fund	$ 875	
Waterworks Debentures	43,000	43,875
Net Debenture Debt		Nil
Local Improvement Debt (Property owners' share only)		$2,000
Revenue from Public Utilities (After deducting operating expenses)		1,500
Value of Municipality's Assets		57,000

Tax Rate, General, 5 mills.
Area, 754 acres.
Population, 3,800.

Town of Buckinham, Que.

Assessed Value for Taxation	$670,941
Exemptions not included above	204,675
General Debenture Debt	164,500
Local Improvement Debt	11,000
Revenue from Public Utilities (After deducting operating expenses)	8,105
Value of Municipality's Assets	131,476

Tax Rate, General, 12.5 mills. School, 16 mills.
Area, 1,280 acres.
Population, 3,778.

Town of La Tuque, Que.

Assessed Value for Taxation	$ 965,520
Exemptions not included above	1,050,175
Total Debenture Debt	180,000
Revenue from Public Utilities (After deducting operating expenses)	4,215
Value of Municipality's Assets	234,479

Tax Rate, General, 9 mills.
Area, 4,250 acres.
Population, 3,500.

Town of Aylmer, Que.

Assessed Value for Taxation		$802,755
General Debenture Debt		162,154
Less, Sinking Fund	$ 4,964	
Waterworks Debentures	93,203	98,167
Net Debenture Debt		$ 63,987
Local Improvement Debt		60,000
Value of Municipality's Assets		205,700

Tax Rate, General, 10 mills. School, 10 mills.
Area, 1,100 acres.
Population, 3,500.

Town of Farnham, Que.

Assessed Value for Taxation		$1,427,625
Exemptions not included above		990,653
General Debenture Debt		214,820
Less, Sinking Fund	$ 16,500	
Waterworks Debentures	30,000	
Light and Power Debentures	100,000	146,500
Net Debenture Debt		$ 68,320
Revenue from Public Utilities (After deducting operating expenses)		21,066
Value of Municipality's Assets		589,885

Tax Rate, General, 8 mills. School, 7.5 mills.

Area, 846 acres.

Population, 3,488.

Town of Rimouski, Que.

Assessed Value for Taxation		$1,096,380
Exemptions not included above		531,400
General Debenture Debt		155,000
Less, Sinking Fund	$ 13,447	
Waterworks Debentures	155,000	168,447
Net Debenture Debt		Nil
Local Improvement Debt		$ 56,000
Revenue from Public Utilities (After deducting operating expenses)		5,800
Value of Municipality's Assets		184,997

Tax Rate, General, 15.1 mills. School, 2.5 mills.

Area, 841 acres.

Population, 3,298.

Town of Megantic, Que.

Assessed Value for Taxation		$762,195
Exemptions not included above		203,225
General Debenture Debt		116,447
Less, Sinking Fund	$37,334	
Light and Power Debentures	3,796	41,130
Net Debenture Debt		$ 75,317
Revenue from Public Utilities (After deducting operating expenses)		3,649
Value of Municipality's Assets		129,785

Tax Rate, General, 11 mills. School, 9 mills.

Area, 4,670 acres.

Population, 3,250.

Town of Coaticook, Que.

Assessed Value for Taxation		$1,192,750
Exemptions not included above		20,000
General Debenture Debt		170,500
Less, Waterworks Debentures	$30,000	30,000
Net Debenture Debt		$140,500
Value of Municipality's Assets		171,967

Tax Rate, General, 12.5 mills. School, 6 mills.

Area, 2,800 acres.

Population, 3,202.

Town of Montmagny, Que.

Assessed Value for Taxation	$832,010
Exemptions not included above	609,000
Total Debenture Debt	84,076
Value of Municipality's Assets	83,395

Tax Rate, General, 17.4 mills.
Area, 570 acres.
Population, 3,100.

Town of St. Laurent, Que.

Assessed Value for Taxation		$3,190,978
Exemptions not included above		1,829,340
General Debenture Debt		474,912
Less, Waterworks Debentures	$107,000	107,000
Net Debenture Debt		$367,912
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $3,060)		31,128
Revenue from Public Utilities (After deducting operating expenses)		1,100
Value of Municipality's Assets		622,596

Tax Rate, General, 10 mills. School, 2.5 mills.
Area, 966 acres.
Population, 3,015.

Town of East Angus, Que.

Assessed Value for Taxation		$1,574,825
Exemptions not included above		314,000
General Debenture Debt		110,000
Less, Sinking Fund	$ 2,000	
Waterworks Debentures	100,000	102,000
Net Debenture Debt		$8,000
Revenue from Public Utilities (After deducting operating expenses)		4,000

Tax Rate, General, 9 mills. School, 6 mills.

Area, 640 acres.

Population, 3,000.

Town of Nicolet, Que.

Assessed Value for Taxation		$493,650
Exemptions not included above		143,100
General Debenture Debt		92,000
Less, Sinking Fund	$ 2,000	
Waterworks Debentures	41,000	
Light and Power Debentures	10,000	53,000
Net Debenture Debt		$39,000
Value of Municipality's Assets		84,547

Tax Rate, General, 6.2 mills. School, 6 mills.

Area, 1,282 acres.

Population, 2,800.

Town of Pointe Claire, Que.

Assessed Value for Taxation	$2,455,890
Exemptions not included above	133,000
Total Debenture Debt	350,000
Revenue from Public Utilities (After deducting operating expenses)	12,323
Value of Municipality's Assets	410,179

Tax Rate, General, 10 mills.
Area, 2,391 acres.
Population, 2,700.

Town of Ste. Agathe des Monts, Que.

Assessed Value for Taxation	$1,205,140
Exemptions not included above	394,800
General Debenture Debt	192,528
Revenue from Public Utilities (After deducting operating expenses)	6,378
Value of Municipality's Assets	236,242

Tax Rate, General, 11.5 mills.
Area, 2,400 acres.
Population, 2,600.

Town of St. Therese, Que.

Assessed Value for Taxation	$634,000
Exemptions not included above	119,000
General Debenture Debt	35,000
Value of Municipality's Assets	12,000

Tax Rate, Total, 11 mills.
Area, 300 acres.
Population, 2,530.

Town of Drummondville, Que.

Assessed Value for Taxation		$960,000
Exemptions not included above		225,000
General Debenture Debt		205,505
Less, Sinking Fund	$ 1,242	
Waterworks Debentures	30,000	31,242
Net Debenture Debt		$174,263
Local Improvement Debt (Property owners' share only)		44,350
Value of Municipality's Assets		222,796

Tax Rate, General, 15 mills. School, 16.5 mills.
Area, 600 acres.
Population, 2,500.

Town of Richmond, Que.

Assessed Value for Taxation		$820,160
Exemptions not included above		189,800
General Debenture Debt		83,076
Less, Waterworks Debentures	$49,622	49,622
Net Debenture Debt		$ 33,454
Revenue from Public Utilities (After deducting operating expenses)		4,500
Value of Municipality's Assets		132,542

Tax Rate, General, 14 mills. School, 6 mills.
Area, 1,000 acres.
Population, 2,200.

Town of Beauharnois, Que.

Assessed Value for Taxation	818,600
Exemptions not included above	367,875
General Debenture Debt	90,000
Revenue from Public Utilities (After deducting operating expenses)	10,000
Value of Municipality's Assets	102,728

Tax Rate, General, 10 mills.
Area, 515 acres.
Population, 2,138.

Town of Windsor Mills, Que.

Assessed Value for Taxation		$805,000
Exemptions not included above		92,060
General Debenture Debt		70,100
Less, Waterworks Debentures	$ 19,000	
Light and Power Debentures	27,375	46,375
Net Debenture Debt		$ 23,725
Value of Municipality's Assets		111,983

Tax Rate, General, 12 mills.
Area, 1,525 acres.
Population, 2,125.

Town of Ste. Rose, Que.

Assessed Value for Taxation	$1,052,350
Exemptions not included above	250,000
Total Debenture Debt	138,000
Revenue from Public Utilities (After deducting operating expenses)	400
Value of Municipality's Assets	189,009

Tax Rate, General, 10 mills.
Area, 1,600 acres.
Population, 2,123.

Town of Black Lake, Que.

Assessed Value for Taxation		$702,725
Exemptions not included above		72,000
General Debenture Debt		110,000
Less, Waterworks Debentures	$110,000	110,000
Net Debenture Debt		Nil
Value of Municipality's Assets		$157,734

Tax Rate, General, 10 mills.
Area, 1,360 acres.
Population, 2,090.

Village of St. Jerome de Matane, Que.

Assessed Value for Taxation	$321,916
Exemptions not included above	148,000
General Debenture Debt	8,000

Tax Rate, General, 4 mills. School, 7 mills.
Area, 460 acres.
Population, 2,020.

Town of Iberville, Que.

Assessed Value for Taxation	$791,080
Exemptions not included above	377,100
Total Debenture Debt	113,000
Revenue from Public Utilities (After deducting operating expenses)	6,112
Value of Municipality's Assets	146,305

Tax Rate, General, 10 mills.
Area, 627 acres.
Population, 2,000.

Town of Terrebonne, Que.

Assessed Value for Taxation		$1,000,000
Exemptions not included above		700,000
General Debenture Debt		90,000
Less, Sinking Fund	$20,000	
Waterworks Debentures	20,000	
Light and Power Debentures	14,000	54,000
Net Debenture Debt		$ 36,000
Revenue from Public Utilities (After deducting operating expenses)		5,000
Value of Municipality's Assets		230,000

Tax Rate, Total, 7 mills.
Area, 1,350 acres.
Population, 2,000.

Town of Waterloo, Que.

Assessed Value for Taxation		$571,600
Exemptions not included above		205,900
General Debenture Debt		81,000
Less, Sinking Fund	$ 2,000	
Waterworks Debentures	40,000	42,000
Net Debenture Debt		$39,000
Revenue from Public Utilities (After deducting operating expenses)		2,138
Value of Municipality's Assets		73,746

Tax Rate, General, 5 mills. School, 12 mills.

Area, 640 acres.

Population, 2,000.

Municipality of Wotton, Que.

Assessed Value for Taxation	$412,705
Exemptions not included above	87,650
General Debenture Debt	19,511
Local Improvement Debt (Property owners' share only)	489
Value of Municipality's Assets	19,964

Tax Rate, General, 12 mills. School, 6.25 mills.

Area, 33,600 acres.

Population, 1,993.

Town of Ste. Anne de Bellevue, Que.

Assessed Value for Taxation	$1,843,270
Exemptions not included above	741,800
Total Debenture Debt	285,800
Revenue from Public Utilities (After deducting operating expenses)	10,000
Value of Municipality's Assets	50,912

Tax Rate, General, 10 mills.
Area, 200 acres.
Population, 1,923.

Town of Gatineau Pointe, Que.

Assessed Value for Taxation	$214,700
Exemptions not included above	104,100
Total Debenture Debt	31,096
Revenue from Public Utilities (After deducting operating expenses)	1,078
Value of Municipality's Assets	63,015

Tax Rate, General, 13.3 mills.
Area, 1,010 acres.
Population, 1,900.

Village of St. Gabriel de Brandon, Que.

Assessed Value for Taxation		$323,505
General Debenture Debt		58,400
Less, Sinking Fund	$ 8,000	
Waterworks Debentures	38,600	
Light and Power Debentures	18,800	65,400
Net Debenture Debt		Nil
Local Improvement Debt (Property owners' share only)		$ 1,000
Revenue from Public Utilities (After deducting operating expenses)		2,624
Value of Municipality's Assets		60,400

Tax Rate, General 10 mills. School, 10 mills.
Area, 600 acres.
Population, 1,760.

Village of St. Raymond, Que.

Assessed Value for Taxation		$178,000
Exemptions not included above		67,000
General Debenture Debt		23,000
Less, Light and Power Debentures	$23,000	23,000
Net Debenture Debt		Nil

Tax Rate, General, 9 mills. School, 9 mills.
Area, 800 acres.
Population, 1,716.

Town of Dorval, Que.

Assessed Value for Taxation	$3,421,933
Exemptions not included above	140,650
Total Debenture Debt	257,500
Revenue from Public Utilities (After deducting operating expenses)	3,200
Value of Municipality's Assets	257,500

Tax Rate, General, 9 mills.
Area, 2,240 acres.
Population, 1,700.

Village of Malbaie, Que.

Assessed Value for Taxation		$344,900
Exemptions not included above		145,524
General Debenture Debt		43,653
Less, Sinking Fund	$ 7,988	
Waterworks Debentures	13,012	21,000
Net Debenture Debt		$ 22,653
Value of Municipality's Assets		493,924

Tax Rate, General, 9 mills. School, 8.8 mills.
Area, 1,440 acres.
Population, 1,634.

Town of St. Tite, Que.

Assessed Value for Taxation		$389,535
Exemptions not included above		420,700
General Debenture Debt		50,000
Less, Sinking Fund	$500	500
Net Debenture Debt		$49,500
Value of Municipality's Assets		16,575

Tax Rate, General, 8 mills.
Area, 1,088 acres.
Population, 1,632.

Village of Pierreville, Que.

Assessed Value for Taxation	$219,000
Exemptions not included above	314,000
General Debenture Debt	9,000
Value of Municipality's Assets	9,000

Tax Rate, General, 9.3 mills. School, 9.66 mills.
Area, 110 acres.
Population, 1,550.

Town of Beloeil, Que.

Assessed Value for Taxation	$611,175
Exemptions not included above	108,500
General Debenture Debt	30,570
Value of Municipality's Assets	30,570

Tax Rate, General, 10 mills.
Area, 481 acres.
Population, 1,540.

Village of Laurentides, Que.

Assessed Value for Taxation		$450,000
Exemptions not included above		200,000
General Debenture Debt		40,000
Less, Sinking Fund	$ 400	
Waterworks Debentures	20,000	20,400
Net Debenture Debt		$19,600
Revenue from Public Utilities (After deducting operating expenses)		1,500
Value of Municipality's Assets		50,000

Tax Rate, General, 7 mills.
Area, 3,000 acres.
Population, 1,500.

Town of Lennoxville, Que.

Assessed Value for Taxation	$583,585
Exemptions not included above	142,900
General Debenture Debt	15,000
Value of Municipality's Assets	11,200

Tax Rate, General, 14 mills. School, 9 mills.
Area, 2,845 acres.
Population, 1,500.

Town of Rigaud, Que.

Assessed Value for Taxation		$438,540
Exemptions not included above		188,400
General Debenture Debt		37,000
Less, Sinking Fund	$ 425	
Waterworks Debentures	32,000	32,425
Net Debenture Debt		$ 4,575
Revenue from Public Utilities (After deducting operating expenses)		2,600
Value of Municipality's Assets		627,940

Tax Rate, General, 3.8 mills. School, 5 mills.
Area, 720 acres.
Population, 1,500.

Town of Montreal West, Que.

Assessed Value for Taxation		$3,287,085
Exemptions not included above		244,182
General Debenture Debt		523,000
Less, Sinking Fund	$36,750	
Waterworks Debentures	57,000	93,750
Net Debenture Debt		$429,250
Local Improvement Debt		69,000
Net Revenue from Public Utilities		2,395
Value of Municipality's Assets		650,242

Tax Rate, General, 6 mills.
Area, 400 acres.
Population, 1,356.

Town of Arthabaska, Que.

Assessed Value for Taxation		$396,225
Exemptions not included above		427,700
General Debenture Debt		60,073
Less, Sinking Fund	$1,903	1,903
Net Debenture Debt		$58,170
Revenue from Public Utilities (After deducting operating expenses)		1,877
Value of Municipality's Assets		75,640

Tax Rate, General, 10 mills. School, 10 mills.
Area, 2,000 acres.
Population, 1,338.

Town of St. Michel de Laval, Que.

Assessed Value for Taxation		$6,229,621
Exemptions not included above		150,000
General Debenture Debt		423,000
Less, Waterworks Debentures	$100,000	100,000
Net Debenture Debt		$323,000
Value of Municipality's Assets		103,600

Tax Rate, General, 4 mills.
Population, 1,200.

Town of Beaconsfield, P.Q.

Assessed Value for Taxation		$2,230,044
Exemptions not included above		1,583,584
General Debenture Debt		225,000
Less, Light and Power Debentures	$20,000	20,000
Net Debenture Debt		$205,000
Value of Municipality's Assets		20,000

Tax Rate, General, 9.5 mills. School, 1.5 mills.
Area, 2,560 acres.
Population, 1,100.

Village of Kenogami, Que.

Assessed Value for Taxation	$592,860
Exemptions not included above	758,737
General Debenture Debt	17,000
Value of Municipality's Assets	7,000

Tax Rate, General, 36 mills. School, 15 mills.
Area, 364 acres.
Population, 1,100.

Town of Montreal North, Que.

Assessed Value for Taxation		$3,711,831
Exemptions not included above		989,075
General Debenture Debt		320,000
Less, Sinking Fund	$ 5,800	
Waterworks Debentures	70,000	75,800
Net Debenture Debt		$244,200
Local Improvement Debt		210,000
Value of Municipality's Assets		473,803

Tax Rate, General, 7 mills.
Area, 2,687 acres.
Population, 1,000.

Village of Sutton, Que.

Assessed Value for Taxation		$319,740
Exemptions not included above		30 ,000
General Debenture Debt		16,200
Less, Sinking Fund	$ 905	
Waterworks Debentures	8,000	
Light and Power Debentures	5,200	14,105
Net Debenture Debt		$ 2,095
Value of Municipality's Assets		57,461

Tax Rate, Total, 8.5 mills.
Area, 750 acres.
Population, 1,000.

Village of Warwick, Que.

Assessed Value for Taxation		$246,000
Exemptions not included above		100,000
General Debenture Debt		28,000
Less, Waterworks Debentures	$28,000	28,000
Net Debenture Debt		Nil
Value of Municipality's Assets		$23,062

Tax Rate, General, 6.66 mills. School, 5 mills.
Area, 800 acres.
Population, 1,000.

ONTARIO
LAKE HURON
GEORGIAN BAY
LAKE ONTARIO
LAKE ERIE
PARRY SOUND
TIMISKAMING
NIPISSING
SUDBURY
ALGOMA
MANITOULIN ISLAND
HURON
BRUCE
GREY
SIMCOE
YORK
PEEL
HALTON
WENTWORTH
LINCOLN
WELLAND
NORFOLK
ELGIN
ESSEX
KENT
LAMBTON
MIDDLESEX
OXFORD
PERTH
WATERLOO
WELLINGTON
DUFFERIN
DUNDAS
GLENGARRY
STORMONT
RUSSELL
PRESCOTT
GRENVILLE
LEEDS
LANARK
RENFREW
NIPISSING
PONTIAC
HASTINGS
PRINCE EDWARD
NORTHUMBERLAND
DURHAM
ONTARIO
PETERBORO
VICTORIA
HALIBURTON
TORONTO
HAMILTON
LONDON
KINGSTON
OTTAWA
NIAGARA
ORLEANS
MONTEBELLO
THUNDER BAY
RAINY R.
MINN.
NORTHERN ONTARIO
SCALES.
SCALES.
Statute Miles, 35=1 Inch.
Kilometres, 56=1 Inch.

Province of Ontario

Area	418,262 square miles
Population, 1916 (estimated)	2,750,000
1911 (last census)	2,523,274
1901	2,182,947
Funded Debt	$46,061,401
Sinking Fund and Cash	$5,524,288
Provincial Guarantees	$10,345,849
Annual Dominion Government Sudsidy	$2,396,379
Revenue for last fiscal year	$13,841,339
Expenditure for last fiscal year	$12,706,332
Approximate assessable value of all property within the Province	$2,000,000,000
Provincial Assets	$536,641,839

City of Toronto, Ont.

Assessed Value for Taxation		$581,951,013
Exemptions not included above		81,527,539
General Debenture Debt		80,389,339
Less, Sinking Fund	$11,927,092	
Waterworks Debentures	13,896,690	
Hydro Electric Light Debs.	7,898,000	
Street Railway Debentures	2,082,737	
Industrial Exhibition Debs.	1,230,075	
Street Ry. Paving Debs.	4,277,010	
Civic Abattoir Debentures	415,608	41,727,212
Net Debenture Debt		$38,662,127
Net Local Improvement Debt (Property owners' share, only after deducting Sinking Fund, $5,735,218)		5,222,188
Value of Municipality's Assets		80,000,000

Tax Rate, General, 16 mills. School, 6.5 mills.

Area, 25,330 acres.

Population, 463,705.

City of Hamilton, Ont.

Assessed Value for Taxation		$81,346,235
Exemptions not included above		16,099,085
General Debenture Debt		10,877,146
Less, Sinking Fund	$1,808,004	
Waterworks Debentures	2,704,176	
Light and Power Debentures	840,000	5,352,180
Net Debenture Debt		$ 5,524,966
Local Improvement Debt (Property owners' share only)		1,174,009
Revenue from Public Utilities (After deducting operating expenses)		465,636
Value of Municipality's Assets		19,065,427

Tax Rate, General, 14.6 mills. School, 6.4 mills.

Area, 7,143 acres.

Population, 104,491.

City of Ottawa, Ont.

Assessed Value for Taxation		$111,028,756
Exemptions not included above		39,449,320
General Debenture Debt		12,344,437
Less, Sinking Fund	$2,697,706	
Waterworks Debentures	3,224,549	
Light and Power Debentures	700,000	6,622,255
Net Debenture Debt		$ 5,722,182
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $776,099)		2,224,603
Revenue from Public Utilities (After deducting operating expenses)		194,149
Value of Municipality's Assets		15,000,000

Tax Rate, General, 13.1 mills. School, 14.2 mills.

Area, 5,000 acres.

Population, 100,163.

City of London, Ont.

Assessed Value for Taxation		$39,362,178
Exemptions not included above		4,114,180
General Debenture Debt		6,929,063
Less, Sinking Fund	$ 410,347	
Waterworks Debentures	1,027,575	
Light and Power Debentures	705,768	
London and Port Stanley Railway Debentures	900,000	3,043,690
Net Debenture Debt		$3,885,373
Net Local Improvement Debt (Property owners' share only)		476,996
Revenue from Public Utilities (After deducting operating expenses)		180,668
Value of Municipality's Assets		7,751,291

Tax Rate: General, 22.66 mills. School, 9.98 mills.

Area, 6,302 acres.

Population, 57,301.

City of Windsor, Ont.

Assessed Value for Taxation		$22,606,689
Exemptions not included above		3,842,375
General Debenture Debt		1,824,025
Less, Sinking Fund	$ 20,555	
Waterworks Debentures	284,467	
Hydro Electric Debentures	219,137	524,159
Net General Debenture Debt		$1,299,866
Local Improvement Debt (Property owners' share only)		631,587
Revenue from Public Utilities (After deducting operating expenses)		161,187
Value of Municipality's Assets		4,258,800

Tax Rate: General, 15.334 mills. School, 7.666 mills.

Area, 2,400 acres.

Population, 26,524.

City of Brantford, Ont.

Assessed Value for Taxation		$17,672,000
Exemptions not included above		3,709,000
General Debenture Debt		2,515,678
Less, Sinking Fund	$602,563	
Waterworks Debentures	699,956	
Light and Power Debentures	185,000	
Street Railway Debentures	270,000	1,757,519
Net General Debenture Debt		$ 758,159
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $208,066)		677,528
Revenue from Public Utilities (After deducting operating expenses)		97,028
Value of Municipality's Assets		4,201,064

Tax Rate: General, 18.3 mills. School, 7.7 mills.

Area, 2,957 acres.

Population, 26,006.

City of Kingston, Ont.

Assessed Value for Taxation		$13,340,829
Exemptions not included above		4,867,440
General Debenture Debt		1,432,068
Less, Sinking Fund	$115,498	
Waterworks Debentures	158,600	
Light and Power Debentures	446,241	720,339
Net Debenture Debt		$ 711,729
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $76,661)		168,391
Revenue from Public Utilities (After deducting operating expenses)		105,708
Value of Municipality's Assets		1,155,700

Tax Rate, General, 17.58 mills. School, 8.42 mills.

Area, 2,300 acres.

Population, 22,546.

City of Fort William, Ont.

Assessed Value for Taxation		$39,764,329
Exemptions not included above		2,491,890
General Debenture Debt		6,609,414
Less, Sinking Fund	$1,122,502	
Waterworks Debentures	1,431,205	
Light and Power Debentures	341,314	
Street Railway Debentures	1,112,000	
Telephone Debentures	390,000	4,397,021
Net Debenture Debt		$ 2,212,393
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $241,135)		941,361
Revenue from Public Utilities (After deducting operating expenses)		161,154
Value of Municipality's Assets		10,318,354

Tax Rate, General, 18.79 mills. School, 4.2 mills.

Area, 9,865 acres.

Population, 20,854

City of Peterborough, Ont.

Assessed Value for Taxation		$13,161,405
Exemptions not included above		2,366,700
General Debenture Debt		1,924,499
Less, Sinking Fund	$349,945	
Waterworks Debentures	600,000	
Light and Power Debentures	120,000	1,069,945
Net Debenture Debt		$ 854,554
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $89,177)		323,858
Revenue from Public Utilities (After deducting operating expenses)		58,890
Value of Municipality's Assets		2,724,286

Tax Rate: General, 19.92 mills. School, 7.34 mills.

Area, 2,822 acres.

Population, 20,426.

City of Kitchener, Ont.

Assessed Value for Taxation		$11,518,095
Exemptions not included above		50,000
General Debenture Debt		1,804,078
Less, Waterworks Debentures	$213,324	
Light and Power Debentures	465,791	
Street Railway Debentures	151,916	831,031
Net Debenture Debt		$ 973,047
Local Improvement Debt (Property owners' share only)		504,025
Revenue from Public Utilities (After deducting operating expenses)		17,141
Value of Municipality's Assets		3,115,206

Tax Rate, General, 18.51 mills. School, 7.49 mills.

Area, 3,182 acres.

Population, 19,266.

City of St. Catharines, Ont.

Assessed Value for Taxation		$13,235,710
Exemptions not included above		1,639,875
General Debenture Debt		2,057,054
Less, Sinking Fund	$405,930	
Waterworks Debentures	646,800	
Light and Power Debentures	200,000	1,252,730
Net Debenture Debt		$ 804,324
Net Local Improvement Debt (After deducting Sinking Fund of $275,380)		871,905
Revenue from Public Utilities (After deducting operating expenses)		70,037
Value of Municipality's Assets		4,597,669

Tax Rate, General, 19.38 mills. School, 6.12 mills.

Area, 2,560 acres.

Population, 18,000.

City of Stratford, Ont.

Assessed Value for Taxation		$9,395,829
Exemptions not included above		2,081,625
General Debenture Debt		1,460,797
Less, Sinking Fund	$208,985	
Waterworks Debentures	275,219	
Light and Power Debentures	159,520	643,724
Net Debenture Debt		$817,073
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $231,623)		287,620
Revenue from Public Utilities (After deudcting operating expenses)		11,000
Value of Municipality's Assets		925,000

Tax Rate, General, 20 mills. School, 10.8 mills.

Area, 2,835 acres.

Population, 17,371.

City of St. Thomas, Ont.

Assessed Value for Taxation		$10,912,388
Exemptions not included above		1,619,150
General Debenture Debt		996,780
Less, Sinking Fund	$ 11,418	
Waterworks Debentures	262,301	
Light and Power Debentures	272,770	
Street Railway Debentures	82,104	628,593
Net Debenture Debt		$368,187
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, of $18,229)		175,878
Revenue from Public Utilities (After deducting operating expenses)		66,103
Value of Municipality's Assets		1,707,778

Tax Rate, General, 15.6 mills. School, 9.4 mills.

Area, 1,800 acres.

Population, 17,174.

City of Guelph, Ont.

Assessed Value for Taxation		$9,019,294
Exemptions not included above		2,194,170
General Debenture Debt		1,778,476
Less, Sinking Fund	$493,980	
Waterworks Debentures	229,784	
Light and Power Debentures	250,711	
Radial Railway Debentures	160,962	
Guelph Junction Railway Debentures	193,000	1,328,437
Net Debenture Debt		$ 450,039
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $111,037)		423,161
Value of Municipality's Assets		2,933,265

Tax Rate, General, 19.99 mills. School, 9.6 mills.

Area, 3,104 acres.

Population, 16,022.

City of Port Arthur, Ont.

Assessed Value for Taxation		$21,668,715
Exemptions not included above		5,016,125
General Debenture Debt		5,738,091
Less, Sinking Fund	$ 637,643	
Waterworks Debentures	1,647,605	
Light and Power Debentures	626,000	
Street Railway Debentures	940,184	
Telephone Debentures	337,500	4,188,932
Net Debenture Debt		$1,549,159
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $199,205)		1,510,775
Revenue from Public Utilities (After deducting operating expenses)		177,201
Value of Municipality's Assets		5,000,000

Tax Rate, General, 17.3 mills. School, 3.7 mills.

Area, 10,275 acres.

Population, 15,000.

City of Sault Ste. Marie, Ont.

Assessed Value for Taxation		$11,904,200
Exemptions not included above		967,500
General Debenture Debt		1,583,858
Less, Sinking Fund	$159,485	
Waterworks and Light Debens	500,000	
Amount Assumed by Lake Superior Corporation	179,528	839,013
Net Debenture Debt		$ 744,845
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $96,634)		363,733
Revenue from Public Utilities (After deducting operating expenses)		64,949
Value of Municipality's Assets		2,071,365

Tax Rate: General, 16.1 mills. School, 7.4 mills.

Area, 3,000 acres.

Population, 14,500.

City of Chatham, Ont.

Assessed Value for Taxation		$7,878,023
Exemptions not included above		154,800
General Debenture Debt		480,100
Less, Waterworks Debentures	$76,419	
Light and Power Debentures	88,862	
Street Railway Debentures	43,873	209,154
Net Debenture Debt		$ 270,946
Local Improvement Debt (Property owners' share only)		378,760
Revenue from Public Utilities (After deducting operating expenses)		4,000
Value of Municipality's Assets		1,554,765

Tax Rate, General, 17.86 mills. School, 9.14 mills.

Area, 1,650 acres.

Population, 12,863.

City of Belleville, Ont.

Assessed Value for Taxation		$6,106,079
Exemptions not included above		1,589,080
General Debenture Debt		1,150,824
Less, Sinking Fund	$344,715	
Waterworks Debentures	226,205	
Light and Power Debentures	72,928	643,848
Net Debenture Debt		$ 506,976
Local Improvement Debt (Property owners' share only)		172,352
Revenue from Public Utilities (After deducting operating expenses)		32,313
Value of Municipality's Assets		1,078,541

Tax Rate, General, 22.6 mills. School, 9.7 mills.

Area, 1,800 acres.

Population, 12,277.

City of Niagara Falls, Ont.

Assessed Value for Taxation		$8,843,775
Exemptions not included above		600,000
General Debenture Debt		401,511
Less, Waterworks Debentures	$93,202	
Electric Light Debentures	96,006	189,208
Net Debenture Debt		$ 212,303
Local Improvement Debt		531,893
Revenue from Public Utilities (After deducting operating expenses)		35,940
Value of Municipality's Assets		1,625,060

Tax Rate, General, 17.2 mills. School, 7.8 mills.

Area, 1,414 acres.

Population, 12,000.

Town of Owen Sound, Ont.

Assessed Value for Taxation		$6,291,420
Exemptions not included above		1,500,000
General Debenture Debt		1,152,580
Less, Sinking Fund	$167,101	
Waterworks Debentures	260,017	
Light and Power Debentures	250,000	677,118
Net Debenture Debt		$ 475,462
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $49,500)		111,789
Net Revenue from Public Utilites		31,758
Value of Municipality's Assets		1,899,683

Tax Rate, General, 20 mills. School, 10 mills.

Area, 2,909 acres.

Population, 11,900.

City of Galt, Ont.

Assessed Value for Taxation		$7,216,767
Exemptions not included above		1,489,685
General Debenture Debt		1,602,566
Less, Sinking Fund	$319,880	
Waterworks Debentures	398,380	
Light and Power Debentures	166,000	884,260
Net Debenture Debt		$718,306
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $58,528)		81,492
Value of Municipality's Assets		1,643,549

Tax Rate, General, 19.78 mills. School, 9.22 mills.

Area, 1,600 acres.

Population, 11,852.

City of Sarnia, Ont.

Assessed Value for Taxation		$8,200,496
Exemptions not included above		549,086
General Debenture Debt		571,385
Less, Sinking Fund	$ 11,661	
Light and Power Debentures	334,258	345,919
Net Debenture Debt		$ 225,466
Local Improvement Debt		340,309
Value of Municipality's Assets		1,242,545

Tax Rate, General, 17.23 mills. School, 9.02 mills.

Area, 1,450 acres.

Population, 11,503.

City of Woodstock, Ont.

Assessed Value for Taxation		$5,140,327
Exemptions not included above		579,640
General Debenture Debt		762,463
Less, Sinking Fund	$210,742	
Waterworks Debentures	182,443	
Light and Power Debentures	107,385	500,570
Net Debenture Debt		$ 261,893
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $74,022)		74,786
Revenue from Public Utilities (After deducting operating expenses)		22,000
Value of Municipality's Assets		1,134,991

Tax Rate, General, 14.2 mills. School, 9.4 mills.

Area, 1,525 acres.

Population, 10,084.

Town of North Bay, Ont.

Assessed Value for Taxation		$6,257,840
Exemptions not included above		772,550
General Debenture Debt		715,531
Less, Waterworks Debentures	$152,037	152,037
Net Debenture Debt		$ 563,494
Local Improvement Debt (Property owners' share only)		90,374
Revenue from Public Utilities (After deducting operating expenses)		13,150
Value of Municipality's Assets		1,032,074

Tax Rate, General, 14 mills. School, 11.5 mills.

Area, 2,100 acres.

Population, 9,855.

Town of Brockville, Ont.

Assessed Value for Taxation		$4,823,400
Exemptions not included above		786,070
General Debenture Debt		799,783
Less, Sinking Fund	$245,270	
Waterworks Debentures	212,148	
Light and Power Debentures	180,049	637,467
Net Debenture Debt		$162,316
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $13,857)		118,591
Revenue from Public Utilities (After deducting operating expenses)		45,841
Value of Municipality's Assets		1,105,582

Tax Rate, General, 20.77 mills. School, 9.73 mills.

Area, 1,242 acres.

Population, 9,473.

Town of Oshawa, Ont.

Assessed Value for Taxation		$4,099,889
Exemptions not included above		403,585
General Debenture Debt		427,019
Less, Waterworks Debentures	$146,736	146,736
Net Debenture Debt		$280,283
Local Improvement Debt (Property owners' share only)		176,817
Revenue from Public Utilities (After deducting operating expenses)		12,090
Value of Municipality's Assets		196,389

Tax Rate, General, 16.8 mills. School, 11.2 mills.

Area, 2,400 acres.

Population, 8,812.

Town of Orillia, Ont.

Assessed Value for Taxation		$3,551,865
Exemptions not included above		84,700
General Debenture Debt		865,381
Less, Sinking Fund	$ 5,606	
Waterworks Debentures	177,735	
Light and Power Debentures	424,722	608,063
Net Debenture Debt		$257,318
Local Improvement Debt (Property owners' share only)		46,855
Value of Municipality's Assets		850,000

Tax Rate, General, 20.9 mills. School, 9.1 mills.

Area, 1,600 acres.

Population, 8,057.

Town of Prembroke, Ont.

Assessed Value for Taxation		$3,842,930
Exemptions not included above		500,000
General Debenture Debt		444,643
Less, Sinking Fund	$ 50,831	
Waterworks Debentures	136,395	187,226
Net Debenture Debt		$257,417
Local Improvement Debt		46,647
Revenue from Public Utilities (After deducting operating expenses)		10,000
Value of Municipality's Assets		650,000

Tax Rate, General, 22.6 mills. School, 9.4 mills.

Area, 119 acres.

Population, 8,000.

Town of Welland, Ont.

Assessed Value for Taxation		$4,438,630
Exemptions not included above		503,310
General Debenture Debt		782,875
Less, Sinking Fund	$203,735	
Waterworks Debentures	191,250	
Light and Power Debentures	90,000	484,985
Net Debenture Debt		$ 297,890
Local Improvement Debt (Property owners' share only)		177,604
Value of Municipality's Assets		1,119,182

Tax Rate, General, 21.4 mills. School, 8.6 mills.

Area, 1,200 acres.

Population, 7,900.

Town of Lindsay, Ont.

Assessed Value for Taxation		$3,094,390
Exemptions not included above		657,575
General Debenture Debt		537,334
Less, Sinking Fund	$18,367	
Waterworks Debentures	93,051	111,418
Net Debenture Debt		$425,916
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $5,255)		105,169
Revenue from Public Utilities (After deducting operating expenses)		5,951
Value of Municipality's Assets		408,895

Tax Rate, General, 23.88 mills. School, 12.12 mills.

Area, 1,600 acres.

Population, 7,800.

Town of Collingwood, Ont.

Asssesed Value for Taxation		$3,117,671
Exemptions not included above		693,904
General Debenture Debt		429,278
Less, Sinking Fund	$16,041	
Waterworks Debentures	89,022	105,063
Net Debenture Debt		$324,215
Local Improvement Debt		99,144
Value of Municipality's Assets		487,077

Tax Rate, General, 24.34 mills. School, 10.66 mills.

Area, 4,440 acres.

Population, 7,010.

Town of Cornwall, Ont.

Assessed Value for Taxation		$2,155,918
Exemptions not included above		436,075
General Debenture Debt		197,500
Less, Waterworks Debentures	$126,000	126,000
Net Debenture Debt		$ 71,500
Local Improvement Debt		45,000
Revenue from Public Utilities (After deducting operating expenses)		12,734
Value of Municipality's Assets		395,000

Tax Rate, General, 19.3 mills. School, 12.7 mills.

Area, 950 acres.

Population, 6,800.

Town of Barrie, Ont.

Assessed Value for Taxation		$3,491,900
Exemptions not included above		499,510
General Debenture Debt		363,364
Less, Waterworks Debentures	$63,956	
Light and Power Debentures	44,547	108,503
Net Debenture Debt		$254,861
Local Improvement Debt (Property owners' share only)		60,000
Value of Municipality's Assets		542,101

Tax Rate, General, 20.8 mills. School, 11.2 mills.

Area, 2,550 acres.

Population, 6,453.

Town of Sudbury, Ont.

Assessed Value for Taxation		$4,363,905
Exemptions not included above		776,300
General Debenture Debt		623,497
Less, Waterworks Debentures	$106,807	
Light and Power Debentures	43,198	150,005
Net Debenture Debt		$473,492
Revenue from Public Utilities (After deducting operating expenses)		62,006
Value of Municipality's Assets		978,596

Tax Rate, General, 20.5 mills. School, 12.87 mills.

Area, 2,560 acres.

Population, 6,400.

Town of Midland, Ont.

Assessed Value for Taxation		$2,342,194
Exemptions not included above		461,400
General Debenture Debt		363,086
Less, Waterworks and Electric Light Debentures	$ 124,070	124,070
Net Debenture Debt		$239,016
Local Improvement Debt (Property owners' share only)		39,276
Value of Municipality's Assets		501,400

Tax Rate, General, 21.78 mills. School, 12.22 mills.

Area, 1,400 acres.

Population, 6,258.

Town of Parry Sound, Ont.

Assessed Value for Taxation		$1,798,321
Exemptions not included above		236,850
General Debenture Debt		263,486
Less, Waterworks Debentures	$39,718	
Light and Power Debentures	47,234	86,952
Net Debenture Debt		$176,534
Local Improvement Debt (Property owners' share only)		1,267
Revenue from Public Utilities (After deducting operating expenses)		17,249
Value of Municipality's Assets		387,635

Tax Rate, General, 19.55 mills. School, 11.45 mills.

Area, 1,300 acres.

Population, 6,121.

Town of Smith's Falls, Ont.

Assessed Value for Taxation		$3,783,602
Exemptions not included above		542,100
General Debenture Debt		666,982
Less, Waterworks Debentures	$140,728	140,728
Net Debenture Debt		$526,254
Local Improvement Debt (Property owners' share only)		173,152
Revenue from Public Utilities (After deducting operating expenses)		6,000
Value of Municipality's Assets		700,000

Tax Rate, General, 17.3 mills. School, 8.1 mills.

Area, 1,030 acres.

Population, 6,021.

Town of Renfrew, Ont.

Assessed Value for Taxation		$2,714,819
Exemptions not included above		484,215
General Debenture Debt		393,009
Less, Waterworks Debentures	$ 72,889	
Light and Power Debentures	15,797	
Power Development Debentures	169,221	257,907
Net Debenture Debt		$135,102
Local Improvement Debt (Property owners' share only)		44,646
Revenue from Public Utilities (After deducting operating expenses)		5,734
Value of Municipality's Assets		642,599

Tax Rate, General, 17 mills. School, 6 mills.

Area, 2,500 acres.

Population, 5,520.

Town of Steelton, Ont.

Assessed Value for Taxation		$2,726,601
Exemptions not included above		164,000
General Debenture Debt		242,368
Less, Sinking Fund	$ 10,760	
Waterworks Debentures	108,595	
Light and Power Debentures	30,000	149,355
Net Debenture Debt		$ 93,013
Local Improvement Debt		203,111
Value of Municipality's Assets		546,009

Tax Rate, General, 16 mills. School 10 mills.

Area, 1,800 acres.

Population, 5,409.

Town of Walkerville, Ont.

Assessed Value for Taxation		$7,560,789
Exemptions not included above		320,870
General Debenture Debt		506,771
Less, Light and Power Debentures	$90,907	90,907
Net Debenture Debt		$415,864
Local Improvement Debt (Property owners' share only)		140,095
Revenue from Public Utilities (After deducting operating expenses)		5,641
Value of Municipality's Assets		866,707

Tax Rate, General, 21 mills. School, 5.6 mills.

Area, 600 acres.

Population, 5,349.

Town of Ingersoll, Ont.

Assessed Value for Taxation		$2,462,535
Exemptions not included above		250,200
General Debenture Debt		298,400
Less, Sinking Fund	$ 47,535	
Waterworks Debentures	125,000	
Light and Power Debentures	79,800	252,335
Net Debenture Debt		$ 46,065
Local Improvement Debt (Property owners' share only)		3,800
Value of Municipality's Assets		492,800

Tax Rate, General, 19.1 mills. School, 9.9 mills.

Area, 2,200 acres.

Population, 5,300.

Town of Kenora, Ont.

Assessed Value for Taxation		$2,914,475
Exemptions not included above		1,054,175
General Debenture Debt		959,978
Less, Sinikng Fund	$102,977	
Waterworks Debentures	181,773	
Light and Power Debentures	569,697	
Telephone Debentures	17,302	871,749
Net Debenture Debt		$ 88,229
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $35,234)		57,794
Revenue from Public Utilities (After deducting operating expenses)		33,691
Value of Municipality's Assets		1,413,923

Tax Rate, General, 21.27 mills. School, 8.73 mills.

Area, 7,140 acres.

Population 5,278.

Town of Thorold, Ont.

Assessed Value for Taxation		$1,620,547
Exemptions not included above		321,650
General Debenture Debt		149,571
Less, Waterworks Debentures	$87,446	87,446
Net Debenture Debt		$ 62,125
Local Improvement Debt		181,691
Revenue from Public Utilities (After deducting operating expenses)		632
Value of Municipality's Assets		275,500

Tax Rate, General, 20 mills. School, 8.5 mills.

Area, 650 acres.

Population, 5,001.

Town of Port Hope, Ont.

Assessed Value for Taxation		$2,584,660
Exemptions not included above		218,640
General Debenture Debt		293,310
Less, Sinking Fund	$ 2,599	
Waterworks Debentures	75,605	78,204
Net Debenture Debt		$215,106
Local Improvement Debt (Property owners' share only)		7,463
Value of Municipality's Assets		463,728

Tax Rate, General, 21 mills. School, 8 mills.

Area, 1,085 acres.

Population, 5,000.

Town of Trenton, Ont.

Assessed Value for Taxation		$2,138,562
Exemptions not included above		184,030
General Debenture Debt		251,935
Less, Power Debentures	$39,756	39,756
Net Debenture Debt		$212,179
Revenue from Public Utilities (After deducting operating expenses)		2,950
Value of Municipality's Assets		356,259

Tax Rate, General, 22 mills. School, 10 mills.

Area, 1,800 acres.

Population, 5,000.

Town of Cobalt, Ont.

Assessed Value for Taxation		$3,890,274
Exemptions not included above		164,325
General Debenture Debt		148,729
Less, Sinking Fund	$83,483	
Waterworks Debentures	81,500	164,983
Net Debenture Debt		Nil
Revenue from Public Utilities (After deducting operating expenses)		$ 8,373
Value of Municipality's Assets		353,746

Tax Rate, General, 24.8 mills. School, 10.2 mills.

Area, 529 acres.

Population, 4,974.

Town of Waterloo, Ont.

Assessed Value for Taxation		$3,460,550
Exemptions not included above		371,340
General Debenture Debt		328,238
Less, Sinking Fund	$ 5,623	
Waterworks Debentures	81,185	
Light and Power Debentures	108,098	194,906
Net Debenture Debt		$133,332
Local Improvement Debt		255,360
Value of Municipality's Assets		750,056

Tax Rate, General, 17.06 mills. School, 6.94 mills.

Area, 2,800 acres.

Population, 4,956.

Town of Preston, Ont.

Assessed Value for Taxation		$2,906,611
Exemptions not included above		169,100
General Debenture Debt		499,493
Less, Waterworks Debentures	$120,759	
Light and Power Debentures	65,319	186,078
Net Debenture Debt		$313,415
Local Improvement Debt (Property owners' share only)		26,128
Revenue from Public Utilities (After deducting operating expenses)		19,181
Value of Municipality's Assets		693,906

Tax Rate, General, 19.22 mills. School, 6.78 mills.

Area, 1,300 acres.

Population, 4,949.

Town of Goderich, Ont.

Assessed Value for Taxation		$2,258,500
General Debenture Debt		373,366
Less, Sinking Fund	$51,489	
Waterworks Debentures	89,614	
Light and Power Debentures	52,926	194,029
Net Debenture Debt		$179,337
Local Improvement Debt (Property owners' share only)		35,953
Value of Municipality's Assets		446,361

Tax Rate, General, 22 mills. School, 8 mills.

Area, 1,000 acres.

Population, 4,811.

Town of Hawkesbury, Ont.

Assessed Value for Taxation		$1,010,841
Exemptions not included above		215,500
General Debenture Debt		171,057
Less, Waterworks Debentures	$73,208	73,208
Net Debenture Debt		$ 97,849
Value of Municipality's Assets		259,500

Tax Rate, General, 31 mills. School, 8 mills.

Area, 1,113 acres.

Population, 4,716.

Town of Dundas, Ont.

Assessed Value for Taxation		$2,103,590
Exemptions not included above		1,713,150
General Debenture Debt		183,934
Less, Sinking Fund	$ 9,922	
Waterworks Debentures	59,526	
Light and Power Debentures	50,179	119,627
Net Debenture Debt		$64,307
Revenue from Public Utilities (After deducting operating expenses)		16,063
Value of Municipality's Assets		349,714

Tax Rate, General, 19.5 mills. School, 9.5 mills.

Area, 780 acres.

Population, 4,652.

Town of Cobourg, Ont.

Assessed Value for Taxation		$2,187,698
Exemptions not included above		64,535
General Debenture Debt		194,127
Less, Sinking Fund	$17,534	17,534
Net Debenture Debt		$176,593
Local Improvement Debt (Property owners' share only)		10,653
Value of Municipality's Assets		214,000

Tax Rate, General, 21.87 mills. School, 10.13 mills.

Area, 2,560 acres.

Population, 4,457.

Town of Paris, Ont.

Assessed Value for Taxation		$1,814,338
Exemptions not included above		267,600
General Debenture Debt		138,093
Less, Sinking Fund	$21,130	
Water, Light and Power Debentures	66,000	87,130
Net Debenture Debt		$ 50,963
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund)		8,000
Revenue from Public Utilities (After deducting operating expenses)		4,827
Value of Municipality's Assets		370,742

Tax Rate, General, 24.5 mills. School, 9.5 mills.

Area, 760 acres.

Population, 4,370.

Town of Arnprior, Ont.

Assessed Value for Taxation		$1,325,396
Exemptions not included above		120,000
General Debenture Debt		235,252
Less, Sinking Fund	$86,640	
Waterworks Debentures	48,603	135,243
Net Debenture Debt		$100,009
Local Improvement Debt		93,010
Value of Municipality's Assets		447,616

Tax Rate, General, 22.66 mills. School, 13.79 mills.

Area, 1,150 acres.

Population, 4,300.

Town of Eastview, Ont.

Assessed Value for Taxation	$1,105,018
Exemptions not included above	109,350
General Debenture Debt	11,018
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $3,443)	27,139
Value of Municipality's Assets	113,799

Tax Rate, General, 16.2 mills. School, 6.1 mills.

Area, 700 acres.

Population, 4,200.

Town of Wallaceburg, Ont.

Assessed Value for Taxation		$1,636,975
Exemptions not included above		233,000
General Debenture Debt		337,634
Less, Waterworks Debentures	$197,992	
Light and Power Debentures	43,864	241,856
Net Debenture Debt		$ 95,778
Local Improvement Debt		69,952
Value of Municipality's Assets		443,975

Tax Rate, General, 24 mills. School, 11 mills.

Area, 576 acres.

Population, 4,107.

Town of Copper Cliff, Ont.

Assessed Value for Taxation	$4,069,677
Exemptions not included above	112,200
General Debenture Debt	49,568
Value of Municipality's Assets	80,000

Tax Rate, General, 9.3 mills. School, 3.7 mills.

Area, 1,679 acres.

Population, 4,064.

Town of Simcoe, Ont.

Assessed Value for Taxation		$2,533,380
Exemptions not included above		155,240
General Debenture Debt		262,845
Less, Waterworks Debentures	$62,582	
Light and Power Debentures	35,435	98,017
Net Debenture Debt		$164,828
Local Improvement Debt (Property owners' share only)		79,344
Value of Municipality's Assets		387,000

Tax Rate, General, 16.6 mills. School, 5.4 mills.

Area, 794 acres.

Population, 4,061.

Town of Brampton, Ont.

Assessed Value of Taxation		$2,098,613
Exemptions not included above		281,150
General Debenture Debt		268,962
Less, Waterworks Debentures	$52,793	
Light and Power Debentures	63,071	115,864
Net Debenture Debt		$153,098
Local Improvement Debt (Property owners' share only)		120,993
Revenue from Public Utilities (After deducting operating expenses)		6,704
Value of Municipality's Assets		212,123

Tax Rate, General, 21.9 mills. School, 6.1 mills.

Area, 1,054 acres.

Population, 4,041.

Town of Penetanguishene, Ont.

Assessed Value for Taxation		$1,135,768
Exemptions not included above		614,800
General Debenture Debt		171,308
Less, Sinking Fund	$11,085	
Waterworks Debentures	37,566	
Light and Power Debentures	27,801	76,452
Net Debenture Debt		$ 94,856
Local Improvement Debt		23,153
Revenue from Public Utilities (After deducting operating expenses)		1,140
Value of Municipality's Assets		272,688

Tax Rate, General, 18 mills. School, 12 mills.

Area, 1,716 acres.

Population, 4,000.

Town of St. Mary's, Ont.

Assessed Value for Taxation		$1,939,070
General Debenture Debt		234,662
Less, Sinking Fund	$12,063	
Waterworks and Lighting Debentures	99,075	111,138
Net Debenture Debt		$123,524
Local Improvement Debt (Property owners' share only)		13,332
Value of Municipality's Assets		325,000

Tax Rate, General, 14.21 mills. School, 9.01 mills.

Area, 2,683 acres.

Population, 4,000.

Town of Carelton Place, Ont.

Assessed Value for Taxation		$1,900,000
General Debenture Debt		255,818
Less, Waterworks Debentures	$179,739	179,739
Net Debenture Debt		$ 76,079
Value of Municipality's Assets		311,736

Tax Rate, General, 37 mills. School, 9.37 mills.

Area, 1,300 acres.

Population, 3,900.

Town of Petrolia, Ont.

Assessed Value for Taxation		$1,278,665
Exemptions not included above		325,900
General Debenture Debt		288,769
Less, Waterworks Debentures	$87,138	
Light and Power Debentures	35,000	122,138
Net Debenture Debt		$166,631
Local Improvement Debt (Property owners' share only)		33,867
Revenue from Public Utilities (After deducting operating expenses)		2,800
Value of Municipality's Assets		322,441

Tax Rate, General, 20 mills. School, 13.33 mills.

Area, 2,700 acres.

Population, 3,890.

Town of Newmarket, Ont.

Assessed Value for Taxation		$1,430,000
Exemptions not included above		263,825
General Debenture Debt		126,731
Less, Waterworks Debentures	$23,149	
Light and Power Debentures	20,735	43,884
Net Debenture Debt		$ 82,847
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund)		5,817
Revenue from Public Utilities (After deducting operating expenses)		3,000
Value of Municipality's Assets		238,607

Tax Rate, General, 18.4 mills. School, 10.6 mills.

Area, 724 acres.

Population, 3,825.

Town of Bowmanville, Ont.

Assessed Value for Taxation		$1,917,510
Exemptions not included above		134,400
General Debenture Debt		233,280
Less, Sinking Fund	$ 10,990	
Waterworks Debentures	174,276	185,266
Net Debenture Debt		$ 48,014
Local Improvement Debt (Property owners' share only)		39,881
Revenue from Public Utilities (After deducting operating expenses)		2,500
Value of Municipality's Assets		263,839

Tax Rate, General, 19.5 mills. School, 5.5 mills.

Area, 2,857 acres.

Population, 3,655.

Town of Leamington, Ont.

Assessed Value for Taxation		$1,653,451
Exemptions not included above		153,600
General Debenture Debt		70,957
Less, Waterworks Debentures	$16,064	
Light and Power Debentures	7,398	23,462
Net Debenture Debt		$ 47,495
Local Improvement Debt		109,128
Revenue from Public Utilities (After deducting operating expenses)		12,200
Value of Municipality's Assets		175,000

Tax Rate, General, 16.17 mills. School, 9.83 mills.

Area, 815 acres.

Population, 3,652.

Town of Gananoque, Ont.

Assessed Value for Taxation		$1,455,606
Exemptions not included above		198,350
General Debenture Debt		251,014
Less, Sinking Fund	$ 66,562	
Waterworks Debentures	155,000	221,562
Net Debenture Debt		$ 29,452
Net Local Improvement Debt (Property owners' share only)		7,557
Value of Municipality's Assets		449,249

Tax Rate, General, 22.5 mills. School, 9 mills.

Area, 1,267 acres.

Population, 3,604.

Town of Fort Frances, Ont.

Assessed Value for Taxation		$3,239,185
Exemptions not included above		274,420
General Debenture Debt		242,903
Less, Sinking Fund	$27,972	
Waterworks Debentures	73,780	
Light and Power Debentures	10,000	
Telephone Debentures	23,000	134,752
Net Debenture Debt		$108,151
Local Improvement Debt (Property owners' share only)		74,655
Revenue from Public Utilities (After deducting operating expenses)		4,811
Value of Municipality's Assets		506,282

Tax Rate, General, 17.5 mills. School, 6 mills.

Area, 780 acres.

Population, 3,500.

Town of Perth, Ont.

Assessed Value for Taxation		$1,225,675
Exemptions not included above		295,500
General Debenture Debt		123,889
Less, Light and Power Debentures	$8,900	8,900
Net Debenture Debt		$114,989
Local Improvement Debt (Property owners' share only)		109,487
Value of Municipality's Assets		309,507

Tax Rate, General, 24.2 mills. School, 10.8 mills.

Area, 1,400 acres.

Population, 3,478.

Town of Haileybury, Ont.

Assessed Value for Taxation		$1,953,770
Exemptions not included above		416,225
General Debenture Debt		275,252
Less, Waterworks Debentures	$119,256	119,256
Net Debenture Debt		$155,996
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $10,095)		16,071
Revenue from Public Utilities (After deducting operating expenses)		4,948
Value of Municipality's Assets		346,195

Tax Rate, General, 20 mills. School, 9.91 mills.

Area, 750 acres.

Population, 3,410.

Town of Dunnville, Ont.

Assessed Value for Taxation		$1,682,925
Exemptions not included above		344,600
General Debenture Debt		255,212
Less, Sinking Fund	$12,742	
Waterworks Debentures	40,819	
Light and Power Debentures	53,000	106,561
Net Debenture Debt		$148,651
Local Improvement Debt (Property owners' share only)		58,463
Value of Municipality's Assets		393,182

Tax Rate, General, 17.827 mills. School, 8.173 mills.

Area, 938 acres.

Population, 3,398.

Town of Picton, Ont.

Assessed Value for Taxation		$1,821,465
General Debenture Debt		55,073
Less, Waterworks Debentures	$5,337	
Light and Power Debentures	4,004	9,341
Net Debenture Debt		$ 45,732
Revenue from Public Utilities (After deducting operating expenses)		13,917
Value of Municipality's Assets		153,904

Tax Rate, General, 15.81 mills. School, 8.19 mills.

Area, 552 acres.

Population, 3,355.

Town of Rockland, Ont.

Assessed Value for Taxation	$335,825
Exemptions not included above	99,400
General Debenture Debt	7,152

Tax Rate, General, 18.8 mills. School, 12.7 mills.
Area, 700 acres.
Population, 3,278.

Town of Campbellford, Ont.

Assessed Value for Taxation		$1,329,926
General Debenture Debt		168,346
Less, Waterworks Debentures	$ 3,460	
Light and Power Debentures	103,802	107,262
Net Debenture Debt		$ 61,084
Value of Municipality's Assets		290,097

Tax Rate, Total, 24 mills.
Area, 600 acres.
Population, 3,225.

Town of Hanover, Ont.

Assessed Value for Taxation		$1,088,300
Exemptions not included above		57,075
General Debenture Debt		92,597
Less, Waterworks Debentures	$42,508	42,508
Net Debenture Debt		$ 50,089
Local Improvement Debt		27,672
Value of Municipality's Assets		192,976

Tax Rate, General, 19.7 mills. School, 9.3 mills.

Area, 520 acres.

Population, 3,221.

Town of Napanee, Ont.

Assessed Value for Taxation	$1,653,447
Exemptions not included above	339,900
General Debenture Debt	108,556
Local Improvement Debt (Property owners' share only)	40,977
Value of Municipality's Assets	197,762

Tax Rate, General, 23 mills. School, 11 mills.

Area, 1,000 acres.

Population, 3,100.

Town of Tillsonburg, Ont.

Assessed Value for Taxation		$1,523,425
Exemptions not included above		231,500
General Debenture Debt		164,110
Less, Sinking Fund	$40,073	
Light and Power Debentures	30,000	70,073
Net Debenture Debt		$ 94,037
Local Improvement Debt (Property owners' share only)		28,257
Value of Municipality's Assets		241,751

Tax Rate, General, 22.5 mills. School, 9 mills.

Area, 1,602 acres.

Population, 3,084.

Town of Sandwich, Ont.

Assessed Value for Taxation		$2,355,858
Exemptions not included above		905,550
General Debenture Debt		131,191
Less, Waterworks Debentures	$21,485	21,485
Net Debenture Debt		$109,706
Local Improvement Debt		148,253
Value of Municipality's Assets		527,742

Tax Rate, General, 17.63 mills. School, 5.07 mills.

Area, 2,000 acres.

Population, 3,077.

Town of Sturgeon Falls, Ont.

Assessed Value for Taxation		$1,767,000
Exemptions not included above		600,000
General Debenture Debt		110,765
Less, Waterworks Debentures	$13,503	13,503
Net Debenture Debt		$ 97,262
Value of Municipality's Assets		168,698

Tax Rate, General, 5 mills. School, 4.5 mills.

Area, 640 acres.

Population, 3,061.

Town of Listowel, Ont.

Assessed Value for Taxation		$1,070,944
Exemptions not included above		80,000
General Debenture Debt		184,615
Less, Sinking Fund	$43,193	
Waterworks Debentures	27,584	
Light and Power Debentures	39,723	110,500
Net Debenture Debt		$ 74,115
Local Improvement Debt (Property owners' share only)		16,201
Value of Municipality's Assets		150,000

Tax Rate, General, 22 mills. School, 10 mills.

Area, 1,500 acres.

Population, 3,000.

Town of Strathroy, Ont.

Assessed Value for Taxation		$1,245,745
Exemptions not included above		163,480
General Debenture Debt		140,127
Less, Waterworks and Lighting Debentures	$75,532	75,532
Net Debenture Debt		$ 64,595
Local Improvement Debt (Property owners' share only)		2,529
Revenue from Public Utilities (After deducting operating expenses)		3,406
Value of Municipality's Assets		124,000

Tax Rate, General, 21.608 mills. School, 9.392 mills.

Area, 2,200 acres.

Population, 2,998.

Town of Walkerton, Ont.

Assessed Value for Taxation		$834,079
Exemptions not included above		298,900
General Debenture Debt		52,892
Less, Sinking Fund	$ 1,386	
Waterworks Debentures	17,398	18,784
Net Debenture Debt		$ 34,108
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $7,599)		4,948
Revenue from Public Utilities (After deducting operating expenses)		1,992
Value of Municipality's Assets		140,545

Tax Rate, General, 20.53 mills. School, 10.47 mills.

Area, 1,407 acres.

Population, 2,995.

Town of Meaford, Ont.

Assessed Value for Taxation		$1,325,323
Exemptions not included above		108,500
General Debenture Debt		216,039
Less, Waterworks Debentures	$ 20,824	20,824
Net Debenture Debt		$195,215
Local Improvement Debt		10,556
Value of Municipality's Assets		226,595

Tax Rate, General, 20 mills. School, 11 mills.

Area, 1,500 acres.

Population, 2,984.

Town of Whitby, Ont.

Assessed Value for Taxation		$1,337,916
Exemptions not included above		871, 675
General Debenture Debt		272,462
Less, Waterworks Debentures	$104,266	104,266
Net Debenture Debt		$168,196
Local Improvement Debt (Property owners' share only)		15,760
Revenue from Public Utilities (After deducting operating expenses)		9,000
Value of Municipalitys' Assets		360,183

Tax Rate, General, 10.1 mills. School, 7.2 mills.

Area, 3,800 acres.

Population, 2,901.

Town of Hespeler, Ont.

Assessed Value for Taxation		$1,441,255
Exemptions not included above		104,100
General Debenture Debt		135,555
Less, Waterworks Debentures	$43,562	
Light and Power Debentures	25,633	69,195
Net Debenture Debt		$ 66,360
Local Improvement Debt (Property owner's share only)		12,765
Revenue from Public Utilities (After deducting operating expenses)		3,236
Value of Municipality's Assets		214,773

Tax Rate, General, 19.9 mills. School, 6.1 mills.

Area, 464 acres.

Population, 2,887.

Town of Oakville, Ont.

Assessed Value for Taxation		$2,025,519
Exemptions not included above		286,800
General Debenture Debt		256,384
Less, Sinking Fund	$ 820	
Water and Light Debentures	132,088	132,908
Net Debenture Debt		$123,476
Local Improvement Debt (Property owners' share only)		106,201
Value of Municipality's Assets		473,861

Tax Rate, General, 19.46 mills. School, 6.9 mills.

Area, 947 acres.

Population, 2,881.

Town of Bracebridge, Ont.

Assessed Value for Taxation		$853,158
Exemptions not included above		229,800
General Debenture Debt		158,180
Less, Waterworks Debentures	$48,611	
Light and Power Debentures	65,242	113,853
Net Debenture Debt		$44,327
Local Improvement Debt (Property owners' share only)		18,073
Revenue from Public Utilities (After deducting operating expenses)		18,259
Value of Municipality's Assets		298,680

Tax Rate, General, 18 mills. School, 12.5 mills.

Area, 605 acres.

Population, 2,803.

Town of Prescott, Ont.

Assessed Value for Taxation		$1,509,274
Exemptions not included above		292,000
General Debenture Debt		178,607
Less, Sinking Fund	$ 4,155	
Waterworks Debentures	77,033	
Light and Power Debentures	22,393	103,581
Net Debenture Debt		$ 75,026
Value of Municipality's Assets		286,488

Tax Rate, General, 17.5 mills. School, 10 mills.

Area, 640 acres.

Population, 2,740.

Town of Almonte, Ont.

Assessed Value for Taxation		$820,658
Exemptions not included above		212,845
General Debenture Debt		83,377
Less, Sinking Fund	$15,925	
Light and Power Debentures	32,478	48,403
Net Debenture Debt		$34,974
Revenue from Public Utilities (After deducting operating expenses)		3,634
Value of Municipality's Assets		123,700

Tax Rate, General, 20.1 mills. School, 10.9 mills.

Area 700 acres.

Population, 2,676.

Town of Mimico, Ont.

Assessed Value for Taxation		$1,293,274
Exemptions not included above		34,650
General Debenture Debt		169,294
Less, Waterworks Debentures	$120,000	
Light and Power Debentures	17,918	137,918
Net Debenture Debt		$ 31,376
Local Improvement Debt (Property owners' share only)		26,761
Value of Municipality's Assets		200,443

Tax Rate, General, 20.3 mills. School, 7.7 mills.

Area, 500 acres.

Population, 2,665.

Town of Alexandria, Ont.

Assessed Value for Taxation		$491,944
Exemptions not included above		98,000
General Debenture Debt		30,700
Less, Waterworks Debentures	$14,795	
Light and Power Debentures	15,905	30,700
Net Debenture Debt		Nil
Local Improvement Debt		$21,895
Value of Municipality's Assets		45,063

Tax Rate, General, 25.8 mills. School, 12.4 mills.
Area, 400 acres.
Population, 2,500.

Town of Aurora, Ont.

Assessed Value for Taxation		$1,070,713
Exemptions not included above		87,000
General Debenture Debt		72, 906
Less, Waterworks Debentures	$ 7,956	
Light and Power Debentures	19,092	27,048
Net Debenture Debt		$45,858
Revenue from Public Utilities (After deducting operating expenses)		9,074
Value of Municipality's Assets		107,994

Tax Rate, General, 21 mills. School, 8 mills.
Area, 1,200 acres.
Population, 2,500

Town of Orangeville, Ont.

Assessed Value for Taxation		$1,035,562
Exemptions not included above		89,800
General Debenture Debt		99,585
Less, Sinking Fund	$19,009	
Waterworks Debentures	21,859	40,868
Net Debenture Debt		$58,717
Local Improvement Debt (Property owners' share only)		15,272
Revenue from Public Utilities (After deducting operating expenses)		1,395
Value of Municipality's Assets		79,683

Tax Rate, General, 19.68 mills. School, 11.32 mills.

Area, 1,732 acres.

Population, 2,493.

Town of Wingham, Ont.

Assessed Value for Taxation		$925,247
General Debenture Debt		200,981
Less, Sinking Fund	$35,682	
Waterworks Debentures	48,832	
Light and Power Debentures	37,670	122,184
Net Debenture Debt		$ 78,797
Local Improvement Debt (Property owners' share only)		24,292
Net Revenue from Public Utilities		1,268
Value of Municipality's Assets		234,136

Tax Rate, General, 24 mills. School, 9 mills.

Area, 625 acres.

Population, 2,444.

Town of Ford City

Assessed Value for Taxation	$1,230,307
Exemptions not included above	85,000
General Debenture Debt	82,768
Local Improvement Debt (Property owners' share only)	47,321
Value of Municipality's Assets	38,978

Tax Rate, General, 6.5 mills. School, 2 mills.

Area, 553 acres.

Population, 2,400.

Town of Huntsville, Ont.

Assessed Value for Taxation		$597,318
Exemptions not included above		59,400
General Debenture Debt		78,855
Less, Waterworks Debentures	$22,898	
Light and Power Debentures	12,427	35,325
Net Debenture Debt		$ 43,530
Value of Municipality's Assets		103,566

Tax Rate, General, 26 mills. School, 13 mills.

Area, 500 acres.

Population, 2,395.

Town of Ridgetown, Ont.

Assessed Value for Taxation		$688,185
Exemptions not included above		96,750
General Debenture Debt		95,288
Less, Waterworks Debentures	$45,978	
Light and Power Debentures	18,903	64,881
Net Debenture Debt		$ 30,407
Revenue from Public Utilities (After deducting operating expenses)		3,055
Value of Municipality's Assets		123,829

Tax Rate, General, 19 mills. School, 12 mills.

Area, 614 acres.

Population, 2,389.

Town of Burlington, Ont.

Assessed Value for Taxation		$1,340,222
Exemptions not included above		93,700
General Debenture Debt		215,408
Less, Waterworks Debentures	$66,283	66,283
Net Debenture Debt		$149,125
Local Improvement Debt (Property owners' share only)		16,364
Value of Municipality's Assets		235,745

Tax Rate, General, 22.5 mills. School, 7.5 mills.

Area, 563 acres.

Population, 2,374.

Town of Aylmer, Ont.

Assessed Value for Taxation		$1,184,329
Exemptions not included above		106,390
General Debenture Debt		144,544
Less, Sinking Fund	$ 3,598	
Waterworks Debentures	50,418	
Light and Power Debentures	10,981	64,997
Net Debenture Debt		$79,547
Local Improvement Debt (Property owners' share only)		56,118
Revenue from Public Utilities (After deducting operating expenses)		6,949
Value of Municipality's Assets		173,650

Tax Rate, General, 23 mills. School, 7 mills.

Area, 500 acres.

Population, 2,371.

Town of Amherstburg, Ont.

Assessed Value for Taxation		$856,539
Exemptions not included above		223,380
General Debenture Debt		38,589
Less, Waterworks Debentures	$14,888	14,888
Net Debenture Debt		$23,701
Local Improvement Debt		69,617
Value of Municipality's Assets		80,031

Tax Rate, General, 12.2 mills. School, 9.8 mills.

Area, 600 acres.

Population, 2,356.

Town of Weston, Ont,

Assessed Value for Taxation		$1,662,849
Exemptions not included above		165,800
General Debenture Debt		264,432
Less, Waterworks Debentures	$81,823	
Light and Power Debentures	17,299	99,122
Net Debenture Debt		$165,310
Local Improvement Debt (Property owners' share only)		71,735
Value of Municipality's Assets		348,000

Tax Rate, General, 20.6 mills. School, 7.9 mills.

Area, 450 acres.

Population, 2,307.

Town of Kincardine, Ont.

Assessed Value for Taxation		$749,264
Exemptions not included above		57,380
General Debenture Debt		88,512
Less, Sinking Fund	$13,318	
Waterworks Debentures	18,149	
Light and Power Debentures	4,200	35,667
Net Debenture Debt		$ 52,845
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $4,887)		3,941
Revenue from Public Utilities (After deducting operating expenses)		1,506
Value of Municipality's Assets		216,448

Tax Rate, General, 24.2 mills. School, 11.6 mills.

Area, 2,000 acres.

Population, 2,306.

Town of Elmira, Ont.

Assessed Value for Taxation		$842,800
Exemptions not included above		125,100
General Debenture Debt		85,947
Less, Waterworks Debentures	$29,121	
Light and Power Debentures	19,494	48,615
Net Debenture Debt		$ 37,332
Local Improvement Debt (Property owners' share only)		24,806
Revenue from Public Utilities (After deducting operating expenses)		7,046
Value of Municipality's Assets		119,900

Tax Rate, General, 14 mills. School, 5.5 mills.

Area, 500 acres.

Population, 2,300.

Town of Clinton, Ont.

Assessed Value for Taxation		$731,840
Exemptions not included above		126,600
General Debenture Debt		147,983
Less, Sinking Fund	$44,394	
Waterworks Debentures	62,000	
Light and Power Debentures	33,000	139,394
Net Debenture Debt		$ 8,589
Local Improvement Debt (Property owners' share only)		4,391
Value of Municipality's Assets		194,004

Tax Rate, General, 19 mills. School, 10.5 mills.

Area, 903 acres.

Population, 2,252.

Town of Deseronto, Ont.

Assessed Value for Taxation		$1,015,429
Exemptions not included above		174,750
General Debenture Debt		74,712
Less, Waterworks Debentures	$17,740	
Power Debentures	42,312	
Bay of Quinte Railway Debentures	14,444	74,496
Net Debenture Debt		$ 216
Value of Municipality's Assets		142,594

Tax Rate, General, 21.8 mills. School, 8.2 mills.

Area, 530 acres.

Population, 2,207.

Town of Cochrane, Ont.

Assessed Value for Taxation		$1,060,229
Exemptions not included above		647,566
General Debenture Debt		181,819
Less, Waterworks Debentures	$50,000	50,000
Net Debenture Debt		$131,819
Revenue from Public Utilities (After deducting operating expenses)		3,400
Value of Municipality's Assets		190,000

Tax Rate, General, 20 mills. School, 8 mills.

Area, 500 acres.

Population, 2,200.

Town of New Liskeard, Ont.

Assessed Value for Taxation		$1,142,073
Exemptions not included above		117,918
General Debenture Debt		125,000
Less, Waterworks Debentures	$68,500	68,500
Net Debenture Debt		$ 56,500
Local Improvement Debt (Property owners' share only)		40,000
Revenue from Public Utilities (After deducting operating expenses)		2,000
Value of Municipality's Assets		247,300

Tax Rate, General, 21.35 mills. School, 8.5 mills.

Area, 600 acres.

Population, 2,200.

Village of Merritton, Ont.

Assessed Value for Taxation		$1,198,206
Exemptions not included above		57,425
General Debenture Debt		27,906
Less, Waterworks Debentures	$4,444	
Light and Power Debentures	$6,338	10,782
Net Debenture Debt		$17,124
Revenue from Public Utilities (After deducting operating expenses)		5,136
Value of Municipality's Assets		92,634

Tax Rate, General, 6.4 mills. School, 6.5 mills.

Area, 433 acres.

Population, 2,173.

Town of Wiarton, Ont.

Assessed Value for Taxation		$726,017
Exemptions not included above		64,825
General Debenture Debt		133,703
Less, Sinking Fund	$21,523	
Waterworks Debentures	15,639	37,162
Net Debenture Debt		$ 96,541
Local Improvement Debt (Property owners' share only)		25,084
Revenue from Public Utilities (After deducting operating expenses)		4,070
Value of Municipality's Assets		202,751

Tax Rate, General, 25 mills. School, 12 mills.

Area, 718 acres.

Population, 2,098.

Town of Milton, Ont.

Assessed Value for Taxation		$664,974
Exemptions not included above		167,550
General Debenture Debt		98,679
Less, Waterworks Debentures	$12,234	
Light and Power Debentures	20,005	32,239
Net Debenture Debt		$ 66,440
Revenue from Public Utilities (After deducting operating expenses)		2,237
Value of Municipality's Assets		102,105

Tax Rate, General, 20.125 mills. School, 9.875 mills.

Area, 400 acres.

Population, 2,072.

Town of Bridgeburg, Ont.

Assessed Value for Taxation		$1,532,888
Exemptions not included above		62,375
General Debenture Debt		186,832
Less, Waterworks Debentures	$37,474	37,474
Net Debenture Debt		$149,358
Local Improvement Debt (Property owners' share only)		17,550
Revenue from Public Utilities (After deducting operating expenses)		4,637
Value of Municipality's Assets		43,000

Tax Rate, General, 18.2 mills. School, 3.8 mills.

Area, 678 acres.

Population, 2,066.

Town of Seaforth, Ont.

Assessed Value for Taxation		$857,574
Exemptions not included above		142,500
General Debenture Debt		139,314
Less, Sinking Fund	$56,409	
Light and Power Debentures	25,000	81,409
Net Debenture Debt		$ 57,905
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $15,019)		19,756
Revenue from Public Utilities (After deducting operating expenses)		4,295
Value of Municipality's Assets		234,339

Tax Rate, General, 23.2 mills. School, 10.3 mills.

Area, 550 acres.

Population, 2,004.

Town of Gravenhurst, Ont.

Assessed Value for Taxation		$552,202
Exemptions not included above		70,950
General Debenture Debt		173,392
Less, Sinking Fund	$ 7,249	
Waterworks Debentures	31,871	
Light and Power Debentures	92,118	131,238
Net Debenture Debt		$ 42,154
Value of Municipality's Assets		184,959

Tax Rate, General, 18.6 mills. School, 19.4 mills.
Area, 572 acres.
Population, 2,000.

Town of Mount Forest, Ont.

Assessed Value for Taxation		$750,000
Exemptions not included above		13,000
General Debenture Debt		128,090
Less, Sinking Fund	$35,493	
Waterworks Debentures	21,380	
Light and Power Debentures	8,086	64,959
Net Debenture Debt		$63,131
Local Improvement Debt		10,910
Value of Municipality's Assets		99,000

Tax Rate, General, 23 mills. School, 9 mills.
Area, 1,500 acres.
Population, 2,000.

Village of Port Colborne, Ont.

Assessed Value for Taxation		$1,936,693
Exemptions not included above		134,000
General Debenture Debt		108,910
Less, Waterworks Debentures	$32,577	32,577
Net Debenture Debt		$ 76,333
Revenue from Public Utilities (After deducting operating expenses)		2,500
Value of Municipality's Assets		164,309

Tax Rate, General, 18 mills. School, 10 mills.

Area, 386 acres.

Population, 2,000.

Town of Chesley, Ont.

Assessed Value for Taxation		$693,070
Exemptions not included above		139,000
General Debenture Debt		88,435
Less, Waterworks Debentures	$39,976	
Light and Power Debentures	22,500	62,476
Net Debenture Debt		$ 25,959
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $19,994)		21,958
Revenue from Public Utilities (After deducting operating expenses)		2,198
Value of Municipality's Assets		175,000

Tax Rate, General, 18.6 mills. School, 11.4 mills.

Area, 575 acres.

Population, 1,975.

Town of Blind River, Ont.

Assessed Value for Taxation		$510,220
Exemptions not included above		50,828
General Debenture Debt		31,765
Less, Sinking Fund	$6,394	6,394
Net Debenture Debt		$25,371
Value of Municipality's Assets		36,629

Tax Rate, General, 20 mills. School, 20 mills.
Area, 200 acres.
Population, 1,900.

Town of Palmerston, Ont.

Assessed Value for Taxation		$588,923
General Debenture Debt		159,908
Less, Sinking Fund	$ 5,584	
Waterworks Debentures	42,580	
Light and Power Debentures	10,510	58,674
Net Debenture Debt		$101,234
Value of Municipality's Assets		97,000

Area, 960 acres.
Population, 1,865.

Town of Thessalon, Ont.

Assessed Value for Taxation		$545,945
Exemptions not included above		57,007
General Debenture Debt		70,497
Less, Sinking Fund	$ 2,100	
Waterworks Debentures	10,092	
Light and Power Debentures	13,823	26,015
Net Debenture Debt		$44,482
Local Improvement Debt (Property owners' share only)		10,085
Value of Municipality's Assets		88,536

Tax Rate, General, 17.5 mills. School, 15 mills.

Area, 726 acres.

Population, 1,828.

Village of Grimsby, Ont.

Assessed Value for Taxation		$971,888
Exemptions not included above		86,000
General Debentures Debt		107,040
Less, Sinking Fund	$ 6,703	
Waterworks Debentures	48,102	54,805
Net Debenture Debt		$52,235
Local Improvement Debt		44,224

Tax Rate, General, 17 mills. School, 9.2 mills.

Area, 500 acres.

Population, 1,789.

Town of Tilbury, Ont.

Assessed Value for Taxation		540,800
General Debenture Debt		46,800
Less, Light and Power Debentures	$9,873	9,873
Net Debenture Debt		$36,927
Local Improvement Debt		13,949

Tax Rate, General, 19.8 mills. School, 10 mills.

Area, 500 acres.

Population, 1,740.

Town of Uxbridge, Ont.

Assessed Value for Taxation		$546,720
Exemptions not included above		138,000
General Debenture Debt		64,429
Less, Waterworks Debentures	$5,157	5,157
Net Debenture Debt		$59,272
Net Local Improvement Debt (Property owners' share only)		4,262
Value of Municipality's Assets		80,000

Tax Rate, General, 21.4 mills. School, 10.6 mills.

Area, 500 acres.

Population, 1,740.

Village of Acton, Ont.

Assessed Value for Taxation		$565,920
Exemptions not included above		90,900
General Debenture Debt		39,514
Less, Sinking Fund	$5,299	
Light and Power Debentures	7,959	13,258
Net Debenture Debt		$26,256
Local Improvement Debt (Property owners' share only)		7,461
Value of Municipality's Assets		78,766

Tax Rate, General, 16.32 mills. School, 9.18 mills.

Area, 425 acres.

Population, 1,735.

Village of Fergus, Ont.

Assessed Value for Taxation		$736,605
Exemptions not included above		133,900
General Debenture Debt		92,483
Less, Waterworks Debentures	$33,339	
Light and Power Debentures	15,546	48,885
Net Debenture Debt		$43,598
Local Improvement Debt (Property owners' share only)		2,000
Value of Municipality's Assets		113,500

Tax Rate, General, 27 mills. School, 7.8 mills.

Area, 856 acres.

Population, 1,726.

Town of Kingsville, Ont.

Assessed Value for Taxation		$827,424
Exemptions not included above		110,600
General Debenture Debt		41,351
Less, Waterworks Debentures	$14,036	14,036
Net Debenture Debt		$27,315
Local Improvement Debt (Property owners' share only)		5,343
Value of Municipality's Assets		95,741

Tax Rate, General, 17.9 mills. School, 6.1 mills.

Area, 446 acres.

Population, 1,706.

Town of Blenheim, Ont.

Assessed Value for Taxation		$685,828
Exemptions not included above		74,525
General Debenture Debt		17,685
Less, Light and Power Debentures	$13,825	13,825
Net Debenture Debt		$ 3,860
Local Improvement Debt (Property owners' share only)		17,875
Revenue from Public Utilities (After deducting operating expenses)		6,675
Value of Municipality's Assets		72,500

Tax Rate, General, 15.7 mills. School, 8.3 mills.

Area, 490 acres.

Population, 1,700.

Town of Mitchell, Ont.

Assessed Value for Taxation		$836,858
Exemptions not included above		113,845
General Debenture Debt		90,889
Less, Sinking Fund	$15,490	
Waterworks Debentures	7,915	
Light and Power Debentures	9,478	32,883
Net Debenture Debt		$ 58,006
Local Improvement Debt (Property owners' share only)		5,420
Value of Municipality's Assets		124,668

Tax Rate, General, 20 mills. School, 12 mills.

Area, 1,200 acres.

Population, 1,687.

Town of Niagara, Ont.

Assessed Value for Taxation		$754,723
Exemptions not included above		175,000
General Debenture Debt		52,044
Less, Waterworks Debentures	$15,314	
Light and Power Debentures	14,091	29,405
Net Debenture Debt		$ 22,639
Local Improvement Debt		16,945
Value of Municipality's Assets		128,000

Tax Rate, General, 18.64 mills. School, 5.36 mills.

Area, 698 acres.

Population, 1,685.

Town of Forest, Ont.

Assessed Value for Taxation		$588,758
General Debenture Debt		57,034
Less, Light and Power Debentures	$32,276	32,276
Net Debenture Debt		$24,758
Local Improvement Debt (Property owners' share only)		1,935
Value of Municipality's Assets		86,708

Tax Rate, General, 21.6 mills. School, 8.4 mills.

Area, 950 acres.

Population, 1,679.

Town of Vankleek Hill, Ont.

Assessed Value for Taxation	$486,268
Exemptions not included above	84,000
General Debenture Debt	22,842
Value of Municipality's Assets	32,000

Tax Rate, General, 15.7 mills. School, 9.9 mills.

Area, 560 acres.

Population, 1,670.

Town of Southampton, Ont.

Assessed Value for Taxation		$574,347
Exemptions not included above		91,876
General Debenture Debt		72,638
Less, Waterworks Debentures	$30,855	30,855
Net Debenture Debt		$ 41,783
Local Improvement Debt (Property owners' share only)		3,033
Revenue from Public Utilities (After deducting operating expenses)		268
Value of Municipality's Assets		107,500

Tax Rate, General, 20.5 mills. School, 12 mills.

Area, 1,628 acres.

Population, 1,647.

Town of Mattawa, Ont.

Assessed Value for Taxation	$304,319
General Debenture Debt	19,415
Value of Municipality's Assets	28,842

Tax Rate, General, 15 mills. School, 10 mills.

Area, 1,046 acres.

Population, 1,611.

Town of Durham, Ont.

Assessed Value for Taxation		$624,670
General Debenture Debt		93,576
Less, Light and Power Debentures	$18,000	18,000
Net Debenture Debt		$75,576
Value of Municipality's Assets		64,710

Tax Rate, General, 26.5 mills. School, 10.5 mills.
Area, 950 acres.
Population, 1,600.

Village of Havelock, Ont.

Assessed Value for Taxation		$425,000
Exemptions not included above		16,000
General Debenture Debt		14,900
Less, Sinking Fund	$871	871
Net Debenture Debt		$14,029
Value of Municipality's Assets		29,291

Tax Rate, General, 15.9 mills. School, 12.1 mills.
Area, 479 acres.
Population, 1,595.

Village of New Hamburg, Ont.

Assessed Value for Taxation		$681,782
Exemptions not included above		84,350
General Debenture Debt		74,230
Less, Light and Power Debentures	$16,157	16,157
Net Debenture Debt		$ 58,073
Revenue from Public Utilities (After deducting operating expenses)		1,000
Value of Municipality's Assets		124,049

Tax Rate, General, 25 mills.
Area, 816 acres.
Population, 1,543.

Town of Dresden, Ont.

Assessed Value for Taxation		$562,040
Exemptions not included above		83,825
General Debenture Debt		49,293
Less, Waterworks Debentures	$14,878	
Light and Power Debentures	15,340	30,218
Net Debenture Debt		$19,075
Local Improvement Debt (Property owners' share only)		6,108
Revenue from Public Utilities (After deducting operating expenses)		131

Tax Rate, General, 19 mills. School, 8 mills.
Area, 642 acres.
Population, 1,521.

Town of Rainy River, Ont.

Assessed Value for Taxation		$777,000
Exemptions not included above		72,400
General Debenture Debt		80,166
Less, Sinking Fund	$ 6,169	
Waterworks Debentures	33,000	39,169
Net Debenture Debt		$ 40,997
Local Improvement Debt (Property owners' share only)		21,179
Value of Municipality's Assets		141,708

Tax Rate, General, 18.9 mills. School, 9.6 mills.
Area, 750 acres.
Population, 1,502.

Village of Victoria Harbor, Ont.

Assessed Value for Taxation		$339,962
Exemptions not included above		23,700
General Debenture Debt		6,000
Less, Light and Power Debentures	$6,000	6,000
Net Debenture Debt		Nil
Value of Municipality's Assets		16,000

Tax Rate, General, 13.7 mills. School, 16.7 mills.
Area, 800 acres.
Population, 1,500.

Town of Essex, Ont.

Assessed Value for Taxation		$671,220
Exemptions not included above		102,010
General Debenture Debt		35,492
Less, Waterworks Debentures	$20,549	20,549
Net Debenture Debt		$ 14,943
Local Improvement Debt		53,547
Value of Municipality's Assets		125,000

Tax Rate, General, 16.9 mills. School, 12.6 mills.

Area, 700 acres.

Population, 1,500.

Village of Harriston, Ont.

Assessed Value for Taxation		$608,108
Exemptions not included above		106,000
General Debenture Debt		82,101
Less, Waterworks Debentures	$33,339	
Light and Power Debentures	10,318	43,657
Net Debenture Debt		$ 38,444
Local Improvement Debt (Property owners' share only)		9,923
Revenue from Public Utilities (After deducting operating expenses)		6,742
Value of Municipality's Assets		105,702

Tax Rate, General, 19.5 mills. School, 9.5 mills.

Area, 1,000 acres.

Population, 1,492.

Village of Morrisburg, Ont.

Assessed Value for Taxation		$621,427
General Debenture Debt		149,232
Less, Waterworks Debentures	$ 25,000	
Light and Power Debentures	108,100	133,100
Net Debenture Debt		$ 16,132
Revenue from Public Utilities (After deducting operating expenses)		6,062
Value of Municipality's Assets		150,000

Tax Rate, General, 16 mills. School, 14 mills.

Area, 1,323 acres.

Population, 1,450.

Town of Alliston, Ont.

Assessed Value for Taxation		$519,048
Exemptions not included above		40,785
General Debenture Debt		42,491
Less, Waterworks Debentures	$1,163	1,163
Net Debenture Debt		$41,328
Revenue from Public Utilities (After deducting operating expenses)		676
Value of Municipality's Assets		59,071

Tax Rate, General, 20 mills. School, 10 mills.

Area, 500 acres.

Population, 1,385.

Village of Tweed, Ont.

Assessed Value for Taxation	$565,355
Exemptions not included above	81,800
General Debenture Debt	8,000
Value of Municipality's Assets	17,200

Tax Rate, General, 17.5 mills. School, 10 mills.
Area 393 acres.
Population, 1,365.

Village of Port Dalhousie, Ont.

Assessed Value for Taxation		$538,246
Exemptions not included above		47,700
General Debenture Debt		29,500
Less, Sinking Fund	$ 1,544	
Waterworks Debentures	12,122	
Power Debentures	1,736	15,402
Net Debenture Debt		$14,098
Value of Municipality's Assets		57,389

Tax Rate, General, 17.5 mills. School, 9.5 mills.
Area, 224 acres.
Population, 1,357.

Village of Port Elgin, Ont.

Assessed Value for Taxation		$475,752
Exemptions not included above		53,555
General Debenture Debt		56,686
Less, Waterworks Debentures	$34,926	34,926
Net Debenture Debt		$21,760
Value of Municipality's Assets		65,033

Tax Rate, General, 22.2 mills. School, 9.8 mills.
Area, 640 acres.
Population, 1,348.

Village of Brighton, Ont.

Assessed Value for Taxation		$592,352
Exemptions not included above		57,500
General Debenture Debt		50,000
Less, Waterworks Debentures	$47,000	47,000
Net Debenture Debt		$ 3,000
Value of Municipality's Assets		75,000

Tax Rate, General, 22 mills. School, 8 mills.
Area, 2,682 acres.
Population, 1,337.

Village of Norwich, Ont.

Assessed Value for Taxation		$469,265
Exemptions not included above		55,600
General Debenture Debt		60,731
Less, Sinking Fund	$ 1,928	
Waterworks Debentures	25,000	
Light and Power Debentures	13,059	39,987
Net Debenture Debt		$20,744
Local Improvement Debt (Property owners' share only)		7,026
Value of Municipality's Assets		52,000

Tax Rate, General, 17.2 mills. School, 8.8 mills.

Area, 550 acres.

Population, 1,301.

Village of Watford, Ont.

Assessed Value for Taxation	$372,855
General Debenture Debt	22,815
Value of Municipality's Assets	47,247

Tax Rate, General, 19.3 mills. School, 13.7 mills.

Area, 400 acres.

Population, 1,300.

Village of Port Perry, Ont.

Assessed Value for Taxation		$558,302
Exemptions not included above		45,125
General Debenture Debt		22,200
Less, Waterworks Debentures	$19,200	19,200
Net Debenture Debt		$ 3,000
Value of Municipality's Assets		75,000

Tax Rate, General, 18 mills. School, 10 mills.

Area, 650 acres.

Population, 1,250.

Town of Parkhill, Ont.

Assessed Value for Taxation		$441,506
Exemptions not included above		81,350
General Debenture Debt		40,246
Less, Sinking Fund	$11,741	
Waterworks Debentures	24,247	35,988
Net Debenture Debt		$ 4,258
Revenue from Public Utilities (After deducting operating expenses)		315
Value of Municipality's Assets		36,000

Tax Rate, General, 21 mills. School, 11 mills.

Area, 533 acres.

Population, 1,248.

Town of Little Current, Ont.

Assessed Value for Taxation		$297,389
Exemptions not included above		26,200
General Debenture Debt		23,720
Less, Sinking Fund	$ 2,708	
Light and Power Debentures	20,000	22,708
Net Debenture Debt		$ 1,012
Revenue from Public Utilities (After deducting operating expenses)		307
Value of Municipality's Assets		27,060

Tax Rate, General, 27 mills. School, 11 mills.
Area, 400 acres.
Population, 1,238.

Village of Cardinal, Ont.

Assessed Value for Taxation	$420,522
Exemptions not included above	8,600
General Debenture Debt	Nil
Value of Municipality's Assets	10,400

Tax Rate, General, 11 mills. School, 9 mills.
Area, 450 acres.
Population, 1,211.

Village of Elora, Ont.

Assessed Value for Taxation		$513,569
Exemptions not included above		96,700
General Debenture Debt		14,090
Less, Hyrdo-Electric Debentures	$12,340	12,340
Net Debenture Debt		$ 1,750

Tax Rate, General, 16.9 mills. School, 10.1 mills.
Area, 600 acres.
Population, 1,200.

Village of Kemptville, Ont.

Assessed Value for Taxation	$459,084
Exemptions not included above	88,200
General Debenture Debt	5,469
Local Improvement Debt	6,820
Value of Municipality's Assets	45,143

Tax Rate, General, 17 mills. School, 11 mills.
Area, 360 acres.
Population, 1,150.

Village of Madoc, Ont.

Assessed Value for Taxation		$380,000
Exemptions not included above		50,000
General Debenture Debt		14,723
Less, Light and Power Debentures	$7,500	7,500
Net Debenture Debt		$ 7,223
Revenue from Public Utilities (After deducting operating expenses)		1,593
Value of Municipality's Assets		46,738

Tax Rate, General, 23 mills. School, 11.5 mills.

Area, 423 acres.

Population, 1,125.

Village of Tavistock, Ont.

Assessed Value for Taxation		$494,125
Exemptions not included above		15,000
General Debenture Debt		35,024
Less, Sinking Fund	$ 1,167	
Waterworks Debentures	20,024	
Light and Power Debentures	6,000	27,191
Net Debenture Debt		$ 7,833
Revenue from Public Utilities (After deducting operating expenses)		1,310
Value of Municipality's Assets		55,500

Tax Rate, General, 16.3 mills. School, 8.1 mills.

Area, 225 acres.

Population, 1,104.

Village of Port Credit, Ont.

Assessed Value for Taxation		$685,956
General Debenture Debt		39,349
Less, Light and Power Debentures	$7,300	7,300
Net Debenture Debt		$32,049
Value of Municipality's Assets		42,000

Population 1,100.

Village of Fort Erie, Ont.

Assessed Value for Taxation		$715,549
Exemptions not included above		42,800
General Debenture Debt		63,378
Less, Waterworks Debentures	$45,841	45,841
Net Debenture Debt		$ 17,537
Value of Municipality's Assets		107,669

Tax Rate, General, 21 mills. School, 4 mills.
Area, 689 acres.
Population, 1,093.

Village of Winchester, Ont.

Assessed Value for Taxation	$413,482
Exemptions not included above	54,000
General Debenture Debt	27,052
Local Improvement Debt	14,031
Value of Municipality's Assets	22,180

Tax Rate, General, 16.21 mills. School, 13.79 mills.

Area, 500 acres.

Population, 1,065.

Village of Beamsville, Ont.

Assessed Value for Taxation		$625,685
Exemptions not included above		26,800
General Debenture Debt		30,245
Less, Waterworks Debentures	$11,103	11,103
Net Debenture Debt		$19,142
Local Improvement Debt (Property owners' share only)		2,665
Revenue from Public Utilities (After deducting operating expenses)		772
Value of Municipality's Assets		55,852

Tax Rate, General, 15.7 mills. School, 7.3 mills.

Area, 507 acres.

Population, 1,050.

Town of Stouffville, Ont.

Assessed Value for Taxation		$431,525
Exemptions not included above		25,250
General Debenture Debt		23,706
Less, Waterworks Debentures	$12,660	
Light and Power Debentures	6,687	19,347
Net Debenture Debt		$ 4,359
Local Improvement Debt (Property owners' share only)		2,179
Value of Municipality's Assets		44,069

Tax Rate, General, 20.8 mills. School, 6.2 mills.

Area, 440 acres.

Population, 1,050.

Village of Arthur, Ont.

Assessed Value for Taxation	$404,070
Exemptions not included above	81,600
General Debenture Debt	33,519
Local Improvement Debt (Property owners' share only)	6,200
Value of Municipality's Assets	20,000

Tax Rate, General, 24.3 mills. School, 6.7 mills.

Area, 1,000 acres.

Population, 1,041.

Town of Fenelon Falls, Ont.

Assessed Value for Taxation		$413,101
Exemptions not included above		68,500
General Debenture Debt		68,112
Less, Water, Light and Power Debentures	$54,050	54,050
Net Debenture Debt		$14,062
Local Improvement Debt (Property owners' share only)		6,456
Revenues from Public Utilities (After deducting operating expenses)		3,364
Value of Municipality's Assets		95,236

Tax Rate, General, 19.5 mills. School, 7.5 mills.

Area, 536 acres.

Population, 1,017.

Village of Lakefield, Ont.

Assessed Value for Taxation		$512,865
Exemptions not included above		68,500
General Debenture Debt		24,893
Less, Sinking Fund	$7,764	7,764
Net Debenture Debt		$17,129
Local Improvement Debt (Property owners' share only)		3,323
Value of Municipality's Assets		40,000

Tax Rate, General, 15.5 mills. School, 9.5 mills.

Area, 500 acres.

Population, 1,006.

Village of Markdale, Ont.

Assessed Value for Taxation		$332,900
Exemptions not included above		103,190
General Debenture Debt		54,928
Less, Waterworks Debentures	$23,154	
Light and Power Debentures	19,360	42,514
Net Debenture Debt		$12,414
Local Improvement Debt (Property owners' share only)		6,486
Revenue from Public Utilities (After deducting operating expenses)		1,650
Value of Municipality's Assets		70,956

Tax Rate, General, 22.5 mills. School, 12.5 mills.

Area, 920 acres.

Population, 1,000.

Village of Stayner, Ont.

Assessed Value for Taxation		$324,893
Exemptions not included above		51,610
General Debenture Debt		26,328
Less, Waterworks Debentures	$13,859	
Light and Power Debentures	8,221	22,080
Net Debenture Debt		$ 4,248
Local Improvement Debt (Property owners' share only)		4,166
Value of Municipality's Assets		50,530

Tax Rate, General, 15 mills. School, 10 mills.

Area, 1,152 acres.

Population, 1,000.

County of Brant, Ont.

Assessed Value for Taxation	$13,677,948
General Debenture Debt	29,350
Value of Municipality's Assets	128,918

Area, 216,665 acres.
Population, 20,364.

County of Bruce, Ont.

Assessed Value for Taxation	$29,040,888
General Debenture Debt	160,039
Value of Municipality's Assets	199,468

Tax Rate, Total, 3 mills.
Area, 1,009,996 acres.
Population, 50,000.

County of Carleton, Ont.

Assessed Value for Taxation		$24,792,736
General Debenture Debt		248,214
Less, Sinking Fund	$19,016	19,016
Net Debenture Debt		$229,198
Value of Municipality's Assets		384,424

Tax Rate, Total, 4.034 mills.
Area, 563,243 acres.
Population, 33,539.

County of Dufferin, Ont.

Assessed Value for Taxation	$10,000,000
General Debenture Debt	Nil
Value of Municipality's Assets	40,000

Tax Rate, Total, 4.5 mills.
Area, 356,160 acres.
Population, 15,690.

County of Elgin, Ont.

Assessed Value for Taxation	$23,288,315
General Debenture Debt	38,384
Value of Municipality's Assets	188,000

Tax Rate, Total, 5.5 mills.
Area, 450,200 acres.
Population, 27,759.

County of Essex, Ont.

Assessed Value for Taxation	$32,861,000
General Debenture Debt	65,554
Value of Municipality's Assets	133,000

Tax Rate, Total, 3.4 mills.
Area, 422,823 acres.
Population, 45,715.

County of Frontenac, Ont.

Assessed Value for Taxation		$6,921,500
General Debenture Debt		61,478
Value of Municipality's Assets		125,000

Tax Rate, Total, 10.5 mills.
Area, 692,882 acres.
Population, 18,583.

County of Grey, Ont.

Assessed Value for Taxation		$33,354,900
General Debenture Debt		75,000
Less, Sinking Fund	$14,250	14,250
Net Debenture Debt		$60,750
Value of Municipality's Assets		218,659

Tax Rate, Total, 4.5 mills.
Area, 1,092,027 acres.
Population, 61,624.

County of Haldimand, Ont.

Assessed Value for Taxation	$11,699,822
General Debenture Debt	110,086
Value of Municipality's Assets	189,849

Tax Rate, Total, 8.5 mills.
Area, 282,905 acres.
Population, 21,000.

County of Haliburton, Ont.

Assessed Value for Taxation	$869,372
General Debenture Debt	Nil
Value of Municipality's Assets	7,000

Tax Rate, Total, 6 mills.
Area, 587,638 acres.
Population, 5,845.

County of Halton, Ont.

Assessed Value for Taxation	$16,501,418
General Debenture Debt	410,000
Value of Municipality's Assets	138,000

Tax Rate, Total, 6 mills.
Area, 232,000 acres.
Population, 22,500.

County of Hastings, Ont.

Assessed Value for Taxation	$17,407,400
General Debenture Debt	302,141
Value of Municipality's Assets	412,000

Tax Rate, Total, 6 mills.
Area, 1,068,768 acres.
Population, 40,000.

County of Huron, Ont.

Assessed Value for Taxation		$42,501,400
General Debenture Debt		160,000
Less, Sinking Fund	$35,000	35,000
Net Debenture Debt		$125,000
Value of Municipality's Assets		87,000

Tax Rate, Total, 3.125 mills.
Area, 800,000 acres.
Population, 49,913.

County of Kent, Ont.

Assessed Value for Taxation	$32,250,046
General Debenture Debt	38,075
Value of Municipality's Assets	187,330

Tax Rate, Total, 2.6 mills.
Area, 570,664 acres.
Population, 40,508.

County of Lambton, Ont.

Assessed Value for Taxation	$29,680,189
General Debenture Debt	66,000
Value of Municipality's Assets	180,934

Tax Rate, Total, 7.24 mills.
Area, 70,000 acres.
Population, 37,500.

County of Lanark, Ont.

Assessed Value for Taxation	$13,727,068
General Debenture Debt	144,520
Value of Municipality's Assets	109,565

Tax Rate, Total, 5 mills.
Area, 70,000 acres.
Population, 26,184.

United Counties of Leeds and Grenville, Ont.

Assessed Value for Taxation	$19,065,707
General Debenture Debt	205,171
Value of Municipality's Assets	125,094

Tax Rate, Total, 5 mills.
Area, 741,050 acres.
Population, 37,105.

United Counties of Lennox and Addington, Ont.

Assessed Value for Taxation	$8,457,016
General Debenture Debt	19,782
Value of Municipality's Assets	59,592

Tax Rate, Total, 10 mills.
Area, 455,867 acres.
Population, 18,641.

County of Lincoln, Ont.

Assessed Value for Taxation		$13,202,000
General Debenture Debt		159,000
Less, Sinking Fund	$6,497	6,497
Net Debenture Debt		$152,503
Value of Municipality's Assets		128,000

Tax Rate, Total, 6 mills.
Area, 120,000 acres.
Population, 23,000.

County of Middlesex, Ont.

Assessed Value for Taxation		$39,192,750
General Debenture Debt		394,900
Less, Sinking Fund	$110,200	110,200
Net Debenture Debt		$284,700
Value of Municipality's Assets		242,200

Tax Rate, Total, 6.22 mills.
Area, 756,000 acres.
Population, 43,655.

County of Norfolk, Ont.

Assessed Value for Taxation	$14,130,000
General Debenture Debt	75,000
Value of Municipality's Assets	59,000

Tax Rate, Total, 4 Mills.
Area, 400,000 acres.
Population, 25,552.

United Counties of Northumberland and Durham, Ont.

Assessed Value for Taxation		$29,166,334
General Debenture Debt		67,155
Less, Sinking Fund	$ 9,240	9,240
Net Debenture Debt		$ 57,915
Value of Municipality's Assets		131,000

Tax Rate, Total, 7.35 mills.
Area, 800,799 acres.
Population, 55,428.

County of Ontario, Ont.

Assessed Value for Taxation	$25,213,905
General Debenture Debt	118,740
Value of Municipality's Assets	166,655

Tax Rate, Total, 3.7 mills.
Area, 514,191 acres.
Population, 40,799.

County of Oxford, Ont.

Assessed Value for Taxation	$26,971,432
General Debenture Debt	301,634
Value of Municipality's Assets	232,708

Tax Rate, Total, 6.84 mills.
Area, 468,322 acres.
Population, 31,685.

County of Peel, Ont.

Assessed Value for Taxation	$15,301,000
General Debenture Debt	232,352
Value of Municipality's Assets	102,732

Tax Rate, Total, 7 mills.
Area, 290,735 acres.
Population, 20,292.

County of Perth, Ont.

Assessed Value for Taxation	$32,764,100
General Debenture Debt	50,871
Value of Municipality's Assets	192,808

Tax Rate, Total, 5.8 mills.
Area, 540,335 acres.
Population, 32,000.

County of Peterborough, Ont.

Assessed Value for Taxation	$9,091,005
General Debenture Debt	114,191
Value of Municipality's Assets	225,855

Tax Rate, Total, 8.33 mills.
Area, 600,000 acres.
Population, 19,609.

United Counties of Prescott and Russell, Ont.

Assessed Value for Taxation	$16,518,472
General Debenture Debt	50,389
Value of Municipality's Assets	140,000

Tax Rate, Total, 4.06 mills.
Area, 763,496 acres.
Population, 66,400.

County of Prince Edward, Ont.

Assessed Value for Taxation	$12,000,000
General Debenture Debt	186,190
Value of Municipality's Assets	100,000

Tax Rate, Total, 8.83 mills.
Area, 233,668 acres.
Population, 16,000.

County of Renfrew, Ont.

Assessed Value for Taxation	$20,625,805
General Debenture Debt	57,771
Value of Municipality's Assets	83,234

Tax Rate, Total, 3.6 mills.
Area, 1,047,713 acres.
Population, 49,032.

County of Simcoe, Ont.

Assessed Value for Taxation	$49,630,505
General Debenture Debt	99,750
Value of Municipality's Assets	150,000

Tax Rate, Total, 4 mills.
Area, 1,000,000 acres.
Population, 81,270.

United Counties of Stormont, Dundas and Glengarry, Ont.

Assessed Value for Taxation	$25,367,525
General Debenture Debt	57,842
Value of Municipality's Assets	173,245

Tax Rate, Total, 4.5 mills.
Area, 779,084 acres.
Population, 59,232.

County of Victoria, Ont.

Assessed Value for Taxation		$16,182,898
General Debenture Debt		63,726
Less, Sinking Fund	$20,528	20,528
Net Debenture Debt		$ 43,198
Value of Municipality's Assets		135,442

Tax Rate, Total, 5.8 mills.
Area, 599,096 acres.
Population, 27,652.

County of Waterloo, Ont.

Assessed Value for Taxation	$25,605,220
General Debenture Debt	21,355
Value of Municipality's Assets	111,921

Tax Rate, Total, 2.33 mills.
Area, 313,520 acres.
Population, 38,149.

County of Welland, Ont.

Assessed Value for Taxation		$32,806,361
General Debenture Debt		342,987
Less, Sinking Fund	$5,349	5,349
Net Debenture Debt		$337,638
Value of Municipality's Assets		578,119

Tax Rate, Total, 4.66 mills.
Area, 226,600 acres.
Population, 38,898.

County of Wellington, Ont.

Assessed Value for Taxation		$29,710,356
General Debenture Debt		20,000
Less, Sinking Fund	$5,382	5,382
Net Debenture Debt		$ 14,618
Value of Municipality's Assets		100,000

Tax Rate, Total, 7 mills.
Area, 631,993 acres.
Population, 37,247.

County of Wentworth, Ont.

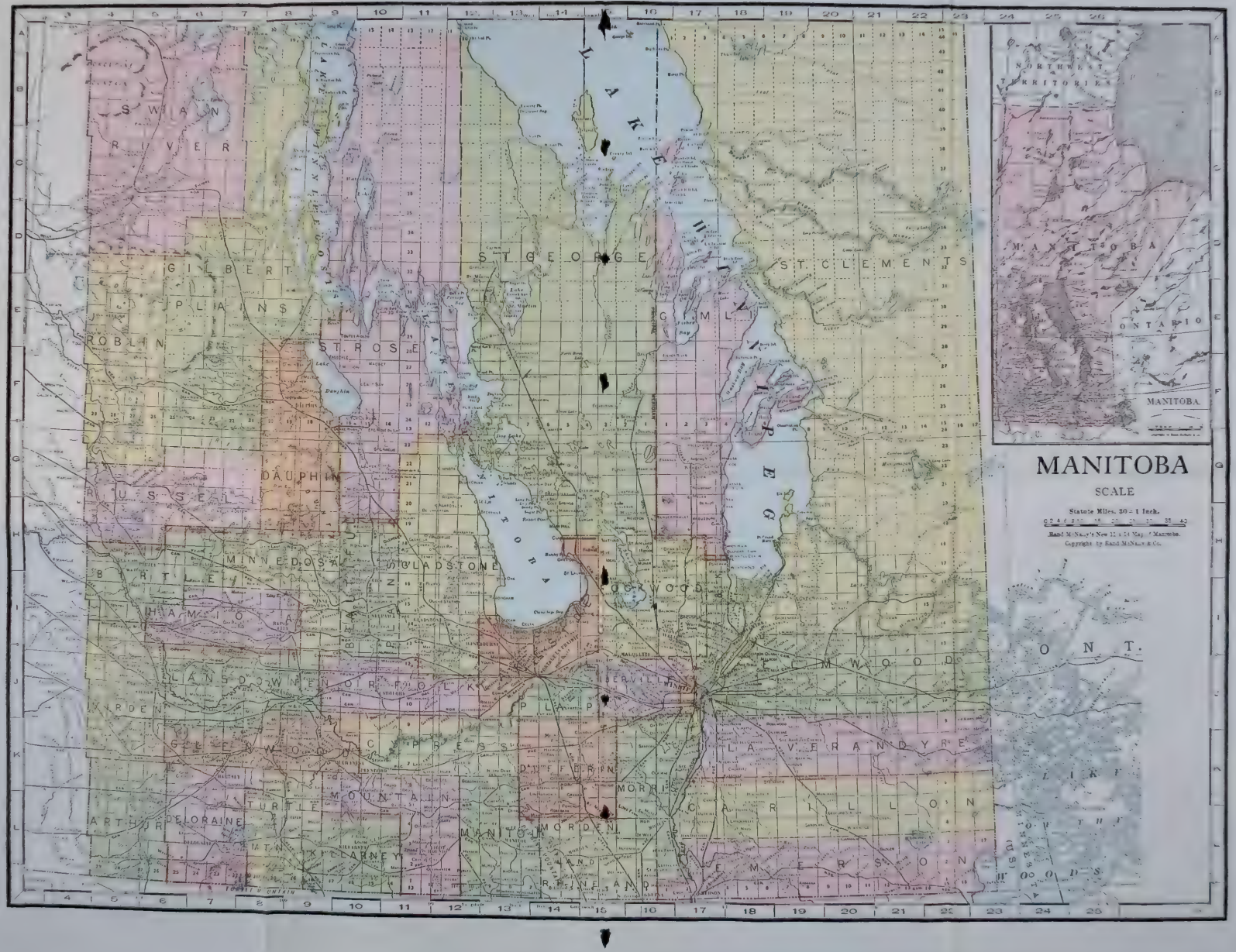
Assessed Value for Taxation	$21,017,378
General Debenture Debt	246,677
Net Debenture Debt	174,142
Value of Municipality's Assets	381,000

Tax Rate, Total, 5.4 mills.
Area, 267,834 acres.
Population, 26,200.

County of York, Ont.

Assessed Value for Taxation		$60,971,950
General Debenture Debt		256,011
Less, Sinking Fund	$7,938	7,938
Net Debenture Debt		$248,073
Value of Municipality's Assets		86,025

Tax Rate, Total, 7.67 mills.
Area, 531,903 acres.
Population, 78,936.


MANITOBA
SCALE
Statute Miles. 30 = 1 Inch.
Rand McNally's New 12 x 16 Map of Manitoba.
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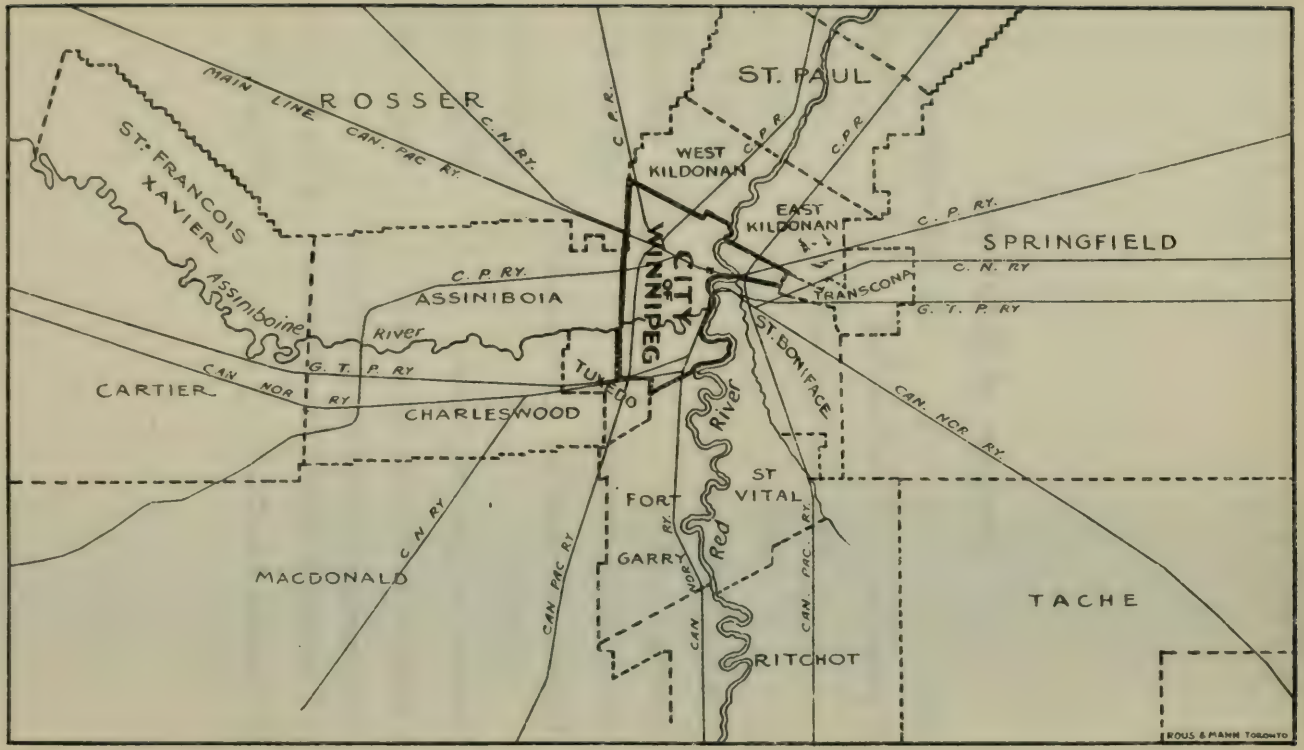
NORTHWEST TERRITORIES
MANITOBA
ONTARIO
MANITOBA.
LAKE WINNIPEG
LAKE MANITOBA
LAKE WINNIPEGOSIS
SWAN RIVER
GILBERT PLAINS
ROBLIN
STROSE
DAUPHIN
RUSSELL
MINEDOSA
GLADSTONE
BRIERLEY
HAMIOTA
BLANSHARD
LANSDOWNE
NORFOLK
TREHERNE
PLAPP
GLENWOOD
CYPRESS
DUFFERIN
MORRIS
TURTLE MOUNTAIN
ARTHUR
DELORAINE
MORDEN
MANITOU
KILLARNEY
RHINELAND
ST. GEORGE
ST. CLEMENTS
GIMLI
LAKEFIELD
WOODLANDS
MACDONALD
PORTAGE LA PRAIRIE
LA VERANDRYE
CARILLON
EMERSON
ONT.

Province of Manitoba

Area	251,862 square miles
Population, 1916 (estimated)	578,000
1911 (last census)	455,614
1901	255,211
Funded Debt	$28,323,273
Sinking Fund	$806,630
Provincial Guarantees	$26,920,873
Annual Dominion Government Subsidy	$1,406,204
Revenue for last fiscal year	$5,472,955
Expenditure for last fiscal year	$6,026,596
Approximate assessable value of all property within the Province	$723,461,000
Provincial Assets	$58,670,382


ROSSER
MAIN LINE CAN. PAC. RY.
C.N. RY.
C.P.R.
ST. PAUL
WEST KILDONAN
C.P.R.
C.P.R.
EAST KILDONAN
C. P. RY.
SPRINGFIELD
C. N. RY
TRANSCONA
G. T. P. RY
ST. FRANCOIS XAVIER
Assiniboine River
C. P. RY.
ASSINIBOIA
CITY of WINNIPEG
ST. BONIFACE
CAN. NOR. RY.
G. T. P. RY
CAN NOR RY
CARTIER
TUXEDO
CHARLESWOOD
Red River
ST VITAL
FORT GARRY
CAN NOR RY.
CAN. PAC. RY.
C N RY
CAN PAC RY
MACDONALD
TACHE
RITCHOT
ROUS & MANN TORONTO

City of Winnipeg, Man.

Assessed Value for Taxation		$278,732,370
Exemptions not included above		44,757,910
General Debenture Debt		29,272,959
Less, Sinking Fund	$3,345,697	
Waterworks Debentures	6,990,768	
Light and Power Debentures	7,402,000	
Repayable by School Board	3,500,000	21,238,465
Net Debenture Debt		$8,034,494
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $3,413,854)		9,439,993
Revenue from Public Utilities (After deducting operating expenses)		120,487
Value of Municipality's Assets		63,130,796

Tax Rate, General, 11.689 mills. School, 4.011 mills.

Area, 14,685 acres.

Population, 201,981.

Winnipeg School District, Man.

Assessed Value for Taxation		$278,832,370
Exemptions not included above		44,757,910
General Debenture Debt		5,199,840
Less, Sinking Fund	$458,535	458,535
Net Debenture Debt		$4,741,305
Value of Municipality's Assets		7,470,776

Tax Rate, 4.01 mills.

Area, 15,296 acres.

Population, 201,981

City of Brandon, Man.

Assessed Value for Taxation		$14,175,825
Exemptions not included above		3,992,308
General Debenture Debt		2,038,039
Less, Sinking Fund	$330,255	
Waterworks Debentures	625,000	
Street Railway Debentures	450,000	1,405,255
Net Debenture Debt		$632,784
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund)		817,163
Revenue from Public Utilities (After deducting operating expenses)		52,947
Value of Municipality's Assets		3,770,516

Tax Rate: General, 19 mills. School, 7 mills.

Area, 5,760 acres.

Population, 18,048.

Brandon School District, Man.

Assesed Value for Taxation		$15,500,000
General Debenture Debt		406,000
Less, Sinking Fund	$68,000	68,000
Net Debenture Debt		$338,000
Value of Municipality's Assets		463,430

Tax Rate, 7 mills.

Area, 5,760 acres.

Population, 18,000.

City of St. Boniface, Man.

Assessed Value for Taxation		$18,287,060
Exemptions not included above		3,405,290
General Debenture Debt		2,286,355
Less, Sinking Fund	$382,200	
Waterworks Debentures	550,000	932,200
Net Debenture Debt		$1,354,155
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $494,222)		1,152,266
Value of Municipality's Assets		4,974,039

Tax Rate, General, 18.9 mills. School, 7.1 mills.
Area, 11,290 acres.
Population, 11,581.

St. Boniface School District, Man.

Assessed Value for Taxation	$18,287,060
General Debenture Debt	468,600
Value of Municipality's Assets	538,422

Tax Rate, Total, 7.1 mills.
Area, 11,290 acres.
Population, 11,581.

City of Portage la Prairie, Man.

Assessed Value for Taxation		$4,963,954
Exemptions not included above		1,598,654
General Debenture Debt		880,338
Less, Sinking Fund	$ 89,131	
Waterworks Debentures	519,338	
Light and Power Debentures	110,000	718,469
Net Debenture Debt		$161,869
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $33,004)		60,696
Revenue from Public Utilities (After deducting operating expenses)		38,033
Value of Municipality's Assets		1,241,943

Tax Rate, General, 17.5 mills. School, 9 mills.
Area, 5,691 acres.
Population, 5,832.

Portage la Prairie School District, Man.

Assessed Value for Taxation	$4,963,954
Exemptions not included above	1,598,654
General Debenture Debt	91,115
Value of Municipality's Assets	125,689

Tax Rate, 9 mills.
Area, 5,691 acres.
Population, 5,832.

Town of Dauphin, Man.

Assessed Value for Taxation		$2,368,368
Exemptions not included above		294,785
General Debenture Debt		484,307
Less, Waterworks Debentures	$376,245	
Electric Light Debentures	62,638	438,883
Net Debenture Debt		$ 45,424
Local Improvement Debt (Property owners' share only)		137,935
Revenue from Public Utilities (After deducting operating expenses)		12,840
Value of Municipality's Assets		716,916

Tax Rate, General, 18.4 mills. School, 12.6 mills.

Area, 840 acres.

Population, 4,000.

Dauphin School District

Assessed Value for Taxation	$2,905,998
General Debenture Debt	87,853
Value of Municipality's Assets	149,353

Area, 13,920 acres.

Population, 4,000.

Town of Transcona, Man.

Assessed Value for Taxation		$6,336,460
General Debenture Debt		663,500
Less, Sinking Fund	$ 1,729	
Waterworks Debentures	250,000	251,729
Net Debenture Debt		$411,771
Local Improvement Debt (Property owners' share only)		28,409
Value of Municipality's Assets		550,933

Tax Rate, General, 10 mills.
Area, 5,798 acres.
Population, 3,568.

Town of Selkirk, Man.

Assessed Value for Taxation		$3,308,500
Exemptions not included above		1,050,500
General Debenture Debt		172,180
Less, Sinking Fund	$ 3,565	
Waterworks Debentures	81,956	
Light and Power Debentures	21,720	107,241
Net Debenture Debt		$64,939
Local Improvement Debt (Property owners' share only)		136,752
Revenue from Public Utilities (After deducting operating expenses)		20,348
Value of Municipality's Assets		337,965

Tax Rate, General, 11.7 mills. School, 5.8 mills.
Area, 5,654 acres.
Population, 3,550.

Town of Neepawa, Man.

Assessed Value for Taxation		$1,197,685
Exemptions not included above		233,865
General Debenture Debt		222,000
Less, Sinking Fund	$ 14,666	
Waterworks Debentures	145,000	
Light and Power Debentures	55,000	214,666
Net Debenture Debt		$ 7,334
Local Improvement Debt (Property owners' share only)		75,309
Revenue from Public Utilities (After deducting operating expenses)		24,957
Value of Municipality's Assets		302,309

Tax Rate, General, 8.5 mills. School, 8.5 mills.

Area, 4,000 acres.

Population, 2,300.

Town of Souris, Man.

Assessed Value for Taxation		$1,165,085
Exemptions not included above		231,400
General Debenture Debt		198,227
Less, Waterworks Debentures	$87,400	
Light and Power Debentures	38,861	126,261
Net Debenture Debt		$71,966
Local Improvement Debt (Property owners' share only)		30,371
Revenue from Public Utilities (After deducting operating expenses)		1,782
Value of Municipality's Assets		281,391

Tax Rate, General, 19.4 mills. School, 10.6 mills.

Area, 560 acres.

Population, 2,200.

Town of Minnedosa, Man.

Assessed Value for Taxation		$1,123,940
Exemptions not included above		512,300
General Debenture Debt		66,000
Less, Sinking Fund	$3,059	3,059
Net Debenture Debt		$62,941
Net Local Improvement Debt (Property owners' share only)		35,056
Value of Municipality's Assets		47,137

Tax Rate, General, 14.2 mills. School, 9.8 mills.

Area, 3,680 acres.

Population, 1,850.

Town of Virden, Man.

Assessed Value for Taxation	$860,255
Exemptions not included above	276,020
General Debenture Debt	54,250
Value of Municipality's Assets	98,204

Tax Rate, General, 11.3 mills. School, 14.7 mills.

Area, 640 acres.

Population, 1,800.

Town of The Pas, Man.

Assessed Value for Taxation		$2,465,830
Exemptions not included above		883,450
General Debenture Debt		262,000
Less, Sinking Fund	$ 9,375	
Waterworks and Sewer Debentures	200,000	
Light and Power Debentures	50,000	
Telephone Debentures	12,000	271,375
Net Debenture Debt		Nil
Revenue from Public Utilities (After deducting operating expenses)		$ 2,032
Value of Municipality's Assets		478,679

Tax Rate, General, 9.5 mills. School, 3.9 mills.
Area, 1,000 acres.
Population, 1,560.

Town of Carman, Man.

Assessed Value for Taxation		$868,681
Exemptions not included above		140,190
General Debenture Debt		73,333
Less, Waterworks Debentures	$53,873	
Light and Power Debentures	19,460	73,333
Net Debenture Debt		Nil
Value of Municipality's Assets		$41,766

Tax Rate, General, 18.33 mills. School, 10 mills.
Area, 640 acres.
Population, 1,500.

Town of Morden, Man.

Assessed Value for Taxation		$575,415
Exemptions not included above		111,100
General Debenture Debt		20,752
Less, Light and Power Debentures	$8,563	8,563
Net Debenture Debt		$12,189
Local Improvement Debt (Property owners' share only)		5,051
Value of Municipality's Assets		9,232

Tax Rate, General, 17 mills. School, 11 mills.
Area, 640 acres.
Population, 1,206.

Town of Emerson, Man.

Assessed Value for Taxation	$428,502
Exemptions not included above	161,595
General Debenture Debt	25,357
Value of Municipality's Assets	$29,486

Tax Rate, General, 19.5 mills. School, 10 mills.
Area, 3,200 acres.
Population, 1,100.

Town of Killarney, Man.

Assessed Value for Taxation	$620,000
General Debenture Debt	15,000
Local Improvement Debt (Property owners' share only)	9,000
Value of Municipality's Assets	39,000

Tax Rate, General, 9.9 mills. School, 10.5 mills.

Area, 640 acres.

Population, 1,012.

Rural Municipality of Assiniboia, Man.

Assessed Value for Taxation		$17,099,896
General Debenture Debt		570,570
Less, Waterworks Debentures	$337,066	337,066
Net Debenture Debt		$ 233,504
Local Improvement Debt		671,484
Value of Municipality's Assets		1,604,498

Tax Rate, General, 3.335 mills. School, .635 mills.

Area, 26,850 acres.

Population, 9,205.

Rural Municipality of Springfield, Man.

Assessed Value for Taxation	$4,555,965
Exemptions not included above	1,702,700
General Debenture Debt	Nil
Value of Municipality's Assets	$71,309

Tax Rate, General, 10.9 mills. School, 1.9 mills.

Area, 399,859 acres.

Population, 4,749.

Rural Municipality of East Kildonan, Man.

Assessed Value for Taxation	$9,618,605
Exemptions not included above	193,653
General Debenture Debt	34,914
Net Local Improvement Debt (After deducting Sinking Fund of $39,114)	235,402
Value of Municipality's Assets	21,392

Tax Rate, General, 5.2 mills. School, 4.8 mills.

Area, 7,997 acres.

Population, 4,283.

Rural Municipality of Dauphin, Man.

Assessed Value for Taxation	$1,430,271
Exemptions not included above	1,952,608
General Debenture Debt	26,089
Local Improvement Debt	68,650
Value of Municipality's Assets	137,790

Tax Rate, General, 22.4 mills. School, 6.7 mills.

Area, 363,928 acres.

Population, 4,061.

Rural Municipality of West Kildonan, Man.

Assessed Value for Taxation		$7,868,745
Exemptions not included above		734,923
General Debenture Debt		113,500
Less, Sinking Fund	$12,505	12,505
Net Debenture Debt		$100,995
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $36,698)		312,765
Value of Municipality's Assets		679,895

Tax Rate, General, 8.5 mills. School, 3.3 mills.

Area, 8,508 acres.

Population, 3,749.

Rural Municipality of St. Vital, Man.

Assessed Value for Taxation		$7,117,235
Exemptions not included above		88,025
General Debenture Debt		674,154
Less, Sinking Fund	$ 29,879	
Waterworks Debentures	227,400	257,279
Net Debenture Debt		$416,875
Local Improvement Debt (Property owners' share only)		210,491
Value of Municipality's Assets		654,194

Tax Rate, General, 9.7 mills.
Area, 14,070 acres.
Population, 2,760.

Rural Municipality of St. Andrew's, Man.

Assessed Value for Taxation	$3,010,433
Local Improvement Debt (Property owners' share only)	$7,949
Value of Municipality's Assets	117,825

Tax Rate, General, 14.5 mills. School, 5 mills.
Area, 181,346 acres.
Population, 2,565.

Rural Municipality of Fort Garry, Man.

Assessed Value for Taxation		$12,481,415
Exemptions not included above		8,000,000
General Debenture Debt		125,500
Less, Sinking Fund	$12,094	12,094
Net Debenture Debt		$113,406
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $56,558)		243,895
Value of Municipality's Assets		600,000

Tax Rate, General, 4 mills. School, .5 mills.
Area, 15,282 acres.
Population, 2,494.

Rural Municipality of Macdonald, Man.

Assessed Value for Taxation		$946,715
General Debenture Debt		45,000
Less, Sinking Fund	$4,500	4,500
Net Debenture Debt		$40,500
Local Improvement Debt		10,559
Value of Municipality's Assets		56,483

Tax Rate, General, 32 mills. School, 27 mills.
Area, 274,698 acres.
Population, 2,486.

Rural Municipality of Rosser, Man.

Assessed Value for Taxation	$4,595,360
Exemptions not included above	100,000
General Debenture Debt	121,403
Local Improvement Debt (Property owners' share only)	19,498
Value of Municipality's Assets	72,949

Tax Rate, General, 8 mills. School, 4.7 mills.

Area, 109,500 acres.

Population, 2,401.

Rural Municipality of Miniota, Man.

Assessed Value for Taxation		$2,851,755
General Debenture Debt		66,000
Less, Sinking Fund	$14,000	14,000
Net Debenture Debt		$52,000
Value of Municipality's Assets		28,035

Tax Rate, General, 11.8 mills. School, 6.7 mills.

Area, 185,041 acres.

Population, 2,161.

Rural Municipality of Wallace, Man.

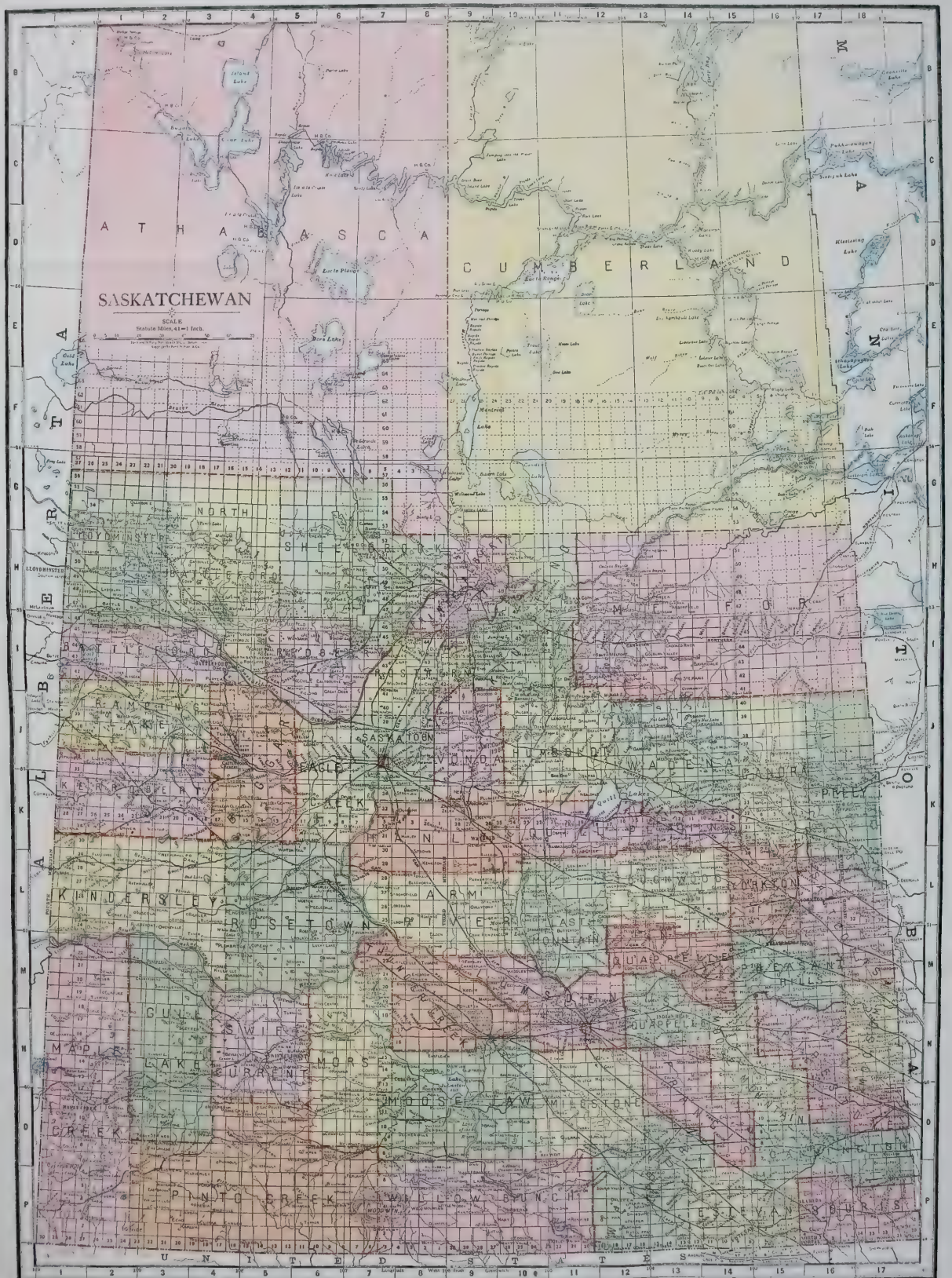
Assessed Value for Taxation		$3,285,205
Exemptions not included above		94,520
General Debenture Debt		219,580
Less, Sinking Fund	$14,129	14,129
Net Debenture Debt		$205,451
Value of Municipality's Assets		131,161

Area, 275,200 acres.
Population, 1,846.

Rural Municipality of Archie, Man.

Assessed Vale for Taxation	$1,082,000
General Debenture Debt	Nil
Value of Municipality's Assets	20,082

Tax Rate, Total, 25.25 mills.
Area, 138,240 acres.
Population, 1,112.


SASKATCHEWAN
SCALE
Statute Miles, 4 = 1 Inch.
ATHABASCA
CUMBERLAND
MANITOBA
ALBERTA
NORTH SHETLAND
LLOYDMINSTER
BATTLEFORD
BATTLE FORD
PRINCE ALBERT
RAMSAY
LAKE
EAGLE
CREEK
SASKATOON
VONDA
HUMBOLDT
WADENA
KERROBERT
HANLEY
QUILL
KINDERSLEY
ROSETOWN
ARM
RIVER
EAST
MOUNTAIN
PELLY
YORKTON
GUERNSEY
SWIFT
CURRENT
MAPLE
LAKE
MOOSE JAW
MILESTONE
CREEK
PINTO CREEK
WILLOW BUNCH
ESTEVAN
BURSTALL
UNITED STATES

Province of Saskatchewan

Area	250,650 square miles
Population, 1915	691,000
1901	91,279
Funded Debt	$ 25,292,043
Sinking Fund	$558,036
Provincial Guarantees	$32,550,000
Annual Dominion Government Subsidy	$1,989,960
Revenue for last fiscal year	$4,057,000
Expenditure for last fiscal year	$5,259,000
Provincial Assets	$149,267,520

City of Regina, Sask.

Assessed Value for Taxation		$50,970,645
Exemptions not included above		17,102,565
General Debenture Debt		8,754,644
Less, Sinking Fund	$ 603,794	
Waterworks Debentures	1,657,854	
Light and Power Debentures	1,421,304	
Street Railway Debentures	1,675,000	5,357,952
Net Debenture Debt		$ 3,396,692
Local Improvement Debt (Property owners' share only)		1,661,156
Revenue from Public Utilities (After deducting operating expenses)		252,152
Value of Municipality's Assets		19,240,238

Tax Rate, General, 16.5 mills. School, 5.4 mills.
Area, 8,427 acres.
Population, 40,000.

Regina School District, Sask.

Assessed Value for Taxation		$47,283,745
General Debenture Debt		943,892
Less, Sinking Fund	$46,531	46,531
Net Debenture Debt		$ 897,361
Value of Municipality's Assets		1,789,141

Tax Rate, 5.4 mills.
Area, 8,747 acres.
Population, 40,000.

City of Saskatoon, Sask.

Assessed Value for Taxation		$37,646,827
Exemptions not included above		2,842,610
General Debenture Debt		6,461,732
Less, Sinking Fund	$451,549	
Waterworks Debentures	673,648	
Light and Power Debentures	1,382,665	
Street Railway Debentures	725,000	3,232,862
Net Debenture Debt		$3,228,870
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $452,997)		1,289,089
Revenue from Public Utilities (After deducting operating expenses)		169,054
Value of Municipality's Assets		11,237,905

Tax Rate, General, 11.5 mills. School, 6.85 mills.

Area, 8,480 acres.

Population, 21,054.

Saskatoon School District, Sask.

Assessed Value for Taxation		$39,047,794
General Debenture Debt		1,238,173
Less, Sinking Fund	$15,728	15,728
Net Debenture Debt		$1,222,445
Value of Municipality's Assets		3,992,461

Tax Rate, 5.9 mills.

Area, 22,840 acres.

Population, 25,000.

City of Moose Jaw, Sask.

Assessed Value for Taxation		$31,834,409
Exemptions not included above		5,989,900
General Debenture Debt		4,821,985
Less, Sinking Fund	$ 262,768	
Waterworks Debentures	1,242,807	
Light and Power Debentures	749,684	2,255,259
Net Debenture Debt		$2,566,726
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $87,606)		804,387
Revenue from Public Utilities (After deducting operating expenses)		53,218
Value of Municipality's Assets		9,745,385

Tax Rate, General, 20.2 mills. School, 4.8 mills.

Area, 9,760 acres.

Population, 16,889.

Moose Jaw School District, Sask.

Assessed Value for Taxation	$30,565,642
General Debenture Debt	531,536
Value of Municipality's Assets	855,000

Tax Rate, 4.8 mills.

Area, 5,120 acres.

Population, 17,000.

City of Prince Albert, Sask.

Assessed Value for Taxation		$16,778,851
Exemptions not included above		2,057,540
General Debenture Debt		2,477,407
Less, Sinking Fund	$164,453	
Waterworks Debentures	500,326	
Light and Power Debentures	458,609	1,123,388
Net Debenture Debt		$1,354,019
Local Improvement Debt (Property owners' share only)		61,534
Value of Municipality's Assets		4,551,114

Tax Rate, General, 15.3 mills. School, 3.7 mills.

Area, 9,600 acres.

Population, 6,400.

Prince Albert School District, Sask.

Assessed Value for Taxation	$15,257,820
General Debenture Debt	169,821
Value of Municipality's Assets	240,349

Tax Rate, 3.15 mills.

Area, 9,713 acres.

Population, 6,140.

City of Weyburn, Sask.

Assessed Value for Taxation		$7,247,341
Exemptions not included above		594,655
General Debenture Debt		784,923
Less, Sinking Fund	$ 41,832	
Waterworks Debentures	305,423	
Light and Power Debentures	165,000	512,255
Net Debenture Debt		$ 272,668
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $1,454)		77,191
Revenue from Public Utilities (After deducting operating expenses)		21,806
Value of Municipality's Assets		1,300,000

Tax Rate, General, 16.86 mills. School, 4.14 mills.

Area, 3,680 acres.

Population, 5,000.

Weyburn School District, Sask.

Assessed Value for Taxation	$8,300,000
General Debenture Debt	63,927
Value of Municipality's Assets	155,796

Tax Rate, 3.18 mills.

Area, 16,000 acres.

Population, 5,000.

City of Swift Current, Sask.

Assessed Value for Taxation		$8,978,014
Exemptions not included above		463,018
General Debenture Debt		1,161,349
Less, Sinking Fund	$ 58,350	
Waterworks Debentures	403,500	
Light and Power Debentures	244,500	706,350
Net Debenture Debt		$454,999
Local Improvement Debt (Property owners' share only)		69,124
Value of Municipality's Assets		1,784,700

Tax Rate, General, 18 mills. School, 6.5 mills.

Area, 3,680 acres.

Population, 4,000.

Swift Current School District, Sask.

Assessed Value for Taxation	$9,985,000
General Debenture Debt	272,750
Value of Municipality's Assets	413,883

Tax Rate, 5.5 mills.

Area, 16,000 acres.

Population. 5,000.

City of North Battleford, Sask.

Assessed Value for Taxation		$7,267,491
Exemptions not included above		602,015
General Debenture Debt		855,104
Less, Sinking Fund	$ 30,380	
Waterworks Debentures	189,000	
Light and Power Debentures	154,000	373,380
Net Debenture Debt		$481,724
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $7,630)		250,107
Revenue from Public Utilities (After deducting operating expenses)		29,270
Value of Municipality's Assets		1,493,717

Tax Rate, General, 13.16 mills. School, 7.34 mills.

Area, 7,000 acres.

Population, 3,500.

North Battleford School District, Sask.

Assessed Value for Taxation	$7,992,484
General Debenture Debts	181,076
Value of Municipality's Assets	323,134

Tax Rate, 4.75 mills.

Area, 14,080 acres.

Population, 4,000.

Town of Yorkton, Sask.

Assessed Value for Taxation		$6,093,760
Exemptions not included above		611,195
General Debenture Debt		604,011
Less, Waterworks Debentures	$132,067	
Light and Power Debentures	258,971	391,038
Net Debenture Debt		$ 212,973
Local Improvement Debt (Property owners' share only)		133,846
Revenue from Public Utilities (After deducting operating expenses)		6,144
Value of Municipality's Assets		1,166,374

Tax Rate, General, 14.5 mills. School, 6.5 mills.
Area, 2,800 acres.
Population, 3,144.

Yorkton School District, Sask.

Assessed Value for Taxation	$6,787,763
General Debenture Debt	67,825
Value of Municipality's Assets	164,116

Tax Rate, 5.23 mills.
Area, 14,206 acres.
Population, 3,219.

Town of Estevan, Sask.

Assessed Value for Taxation		$3,054,787
Exemptions not included above		208,650
General Debenture Debt		445,132
Less, Waterworks Debentures	$ 139,366	
Light and Power Debentures	69,729	209,095
Net Debenture Debt		$236,037
Local Improvement Debt (Property owners' share only)		70,302
Revenue from Public Utilities (After deducting operating expenses)		3,225
Value of Municipality's Assets		522,387

Tax Rate, General, 15 mills. School, 8 mills.

Area, 3,360 acres.

Population, 2,600.

Town of Melville, Sask.

Assessed Value for Taxation		$2,995,344
Exemptions not included above		200,545
General Debenture Debt		421,883
Less, Sinking Fund	$11,339	
Waterworks Debentures	76,231	
Light and Power Debentures	55,171	142,741
Net Debenture Debt		$279,142
Revenue from Public Utilities (After deducting operating expenses)		6,304
Value of Municipality's Assets		457,563

Tax Rate, General, 18 mills. School, 7 mills.

Population, 2,500.

Town of Maple Creek, Sask.

Assessed Value for Taxation		$1,435,806
Exemptions not included above		134,417
General Debenture Debt		114,972
Less, Waterworks Debentures	$58,000.	58,000
Net Debenture Debt		$ 56,972
Local Improvement Debt (Property owners' share only)		4,725
Value of Municipality's Assets		199,189

Tax Rate, General, 9 mills. School, 8.5 mills.

Area, 320 acres.

Population, 1,600.

Town of Humboldt, Sask.

Assessed Value for Taxation		$1,472,533
Exemptions not included above		442,525
General Debenture Debt		424,056
Less, Waterworks Debentures	$157,045	
Light and Power Debentures	58,707	215,752
Net Debenture Debt		$208,304
Local Improvement Debt (Property owners' share only)		32,261
Value of Municipality's Assets		582,199

Tax Rate, General, 21 mills. School, 12 mills.

Population, 1,500.

Town of Battleford, Sask.

Assessed Value for Taxation		$2,541,059
Exemptions not included above		916,205
General Debenture Debt		389,028
Less, Sinking Fund	$ 12,544	
Utility Debentures	239,764	252,308
Net Debenture Debt		$136,720
Local Improvement Debt (Property owners' share only)		41,938
Revenue from Public Utilities (After deducting operating expenses)		5,178
Value of Municipality's Assets		794,777

Tax Rate, General, 26.5 mills. School, 8.8 mills.

Area, 4,800 acres.

Population, 1,500.

Town of Indian Head, Sask.

Assessed Value for Taxation		$1,185,067
Exemptions not included above		165,600
General Debenture Debt		254,597
Less, Sinking Fund	$ 6,967	
Waterworks Debentures	116,000	
Light and Power Debentures	48,251	171,218
Net Debenture Debt		$ 83,379
Local Improvement Debt (Property owners' share only)		7,970
Revenue from Public Utilities (After deducting operating expenses)		11,161
Value of Municipality's Assets		323,176

Tax Rate, General, 20.5 mills. Schools, 10 mills.

Area, 640 acres.

Population, 1,396.

Town of Kamsack, Sask.

Assessed Value for Taxation		$1,239,140
General Debenture Debt		133,409
Less, Waterworks Debentures	$60,463	
Light and Power Debentures	23,993	84,456
Net Debenture Debt		$ 48,953
Local Improvement Debt		30,958
Value of Municipality's Assets		289,517

Tax Rate, General, 20 mills. School, 6 mills.
Area, 1,400 acres.
Population, 1,250.

Town of Moosomin, Sask.

Assessed Value for Taxation		$915,379
General Debenture Debt		73,582
Less, Waterworks Debentures	$24,245	24,245
Net Debenture Debt		$49,337
Local Improvement Debt (Property owners' share only)		1,568
Value of Municipality's Assets		107,718

Tax Rate, General, 12.7 mills. School, 13.3 mills.
Area, 640 acres.
Population, 1,250.

Town of Rosthern, Sask.

Assessed Value for Taxation	$971,232
General Debenture Debt	41,608
Value of Municipality's Assets	73,591

Tax Rate, General, 11 mills. School, 8 mills.
Area, 920 acres.
Population, 1,215.

Town of Assiniboia, Sask.

Assessed Value for Taxation		$1,395,975
General Debenture Debt		85,000
Less, Waterworks Debentures	$67,000	
Light and Power Debentures	17,000	84,000
Net Debenture Debt		$ 1,000
Value of Municipality's Assets		54,045

Tax Rate, General, 13 mills. School, 5 mills.
Area, 160 acres.
Population, 1,200.

Town of Broadview, Sask.

Assessed Value for Taxation		$563,700
Exemptions not included above		45,400
General Debenture Debt		30,000
Less, Light and Power Debentures	$18,000	18,000
Net Debenture Debt		$12,000
Value of Municipality's Assets		63,518

Tax Rate, General, 12 mills. School, 12 mills.
Area, 480 acres.
Population, 1,200.

Town of Canora, Sask.

Assessed Value for Taxation		$1,265,130
Exemptions not included above		137,150
General Debenture Debt		141,558
Less, Waterworks Debentures	$76,208	
Light and Power Debentures	38,877	115,085
Net Debenture Debt		$ 26,473
Local Improvement Debt		17,428
Value of Municipality's Assets		238,003

Tax Rate, General, 18 mills. School, 10 mills.
Area, 1,760 acres.
Population, 1,200.

Town of Outlook, Sask.

Assessed Value for Taxation		$1,441,196
Exemptions not included above		40,000
General Debenture Debt		79,811
Less, Waterworks Debentures	$26,878	
Light and Power Debentures	25,037	51,915
Net Debenture Debt		$ 27,896
Local Improvement Debt		26,313
Value of Municipality's Assets		133,283

Tax Rate, General, 13 mills. School, 7 mills.

Area, 1,920 acres.

Population, 1,200.

Town of Wilkie, Sask.

Assessed Value for Taxation		$1,300,060
Exemptions not included above		66,960
General Debenture Debt		104,259
Less, Waterworks Debentures	$65,665	
Light and Power Debentures	19,881	85,546
Net Debenture Debt		$ 18,713
Local Improvement Debt (Property owners' share only)		2,300
Revenue from Public Utilities (After deducting operating expenses)		1,377
Value of Municipality's Assets		175,185

Tax Rate, General, 16.7 mills. School, 13.6 mills.

Population, 1,200.

Town of Melfort, Sask.

Assessed Value for Taxation		$1,844,530
Exemptions not included above		168,380
General Debenture Debt		194,891
Less, Sinking Fund	$ 5,928	
Waterworks Debentures	95,986	
Light and Power Debentures	35,000	
Telephone Debentures	7,641	144,555
Net Debenture Debt		$ 50,336
Local Improvement Debt		1,350
Revenue from Public Utilities (After deducting operating expenses)		2,261
Value of Municipality's Assets		319,111

Tax Rate, General, 15 mills. School, 8 mills.

Area, 1,440 acres.

Population, 1,080.

Town of Arcola, Sask.

Assessed Value for Taxation		$617,687
General Debenture Debt		72,747
Less, Sinking Fund	$ 1,895	
Waterworks Debentures	72,747	74,642
Net Debenture Debt		Nil
Local Improvement Debt		$11,574
Value of Municipality's Assets		143,362

Tax Rate, General, 16.5 mills. School, 13.5 mills.

Population, 1,000.

Town of Kerrobert, Sask.

Assessed Value for Taxation		$1,342,029
Exemptions not included above		102,237
General Debenture Debt		118,752
Less, Waterworks Debentures	$83,431	83,431
Net Debenture Debt		$35,321
Value of Municipality's Assets		171,724

Tax Rate, General, 12.5 mills. School, 7.5 mills.
Area, 1,280 acres.
Population, 1,000.

Town of Kindersley, Sask.

Assessed Value for Taxation		$978,791
General Debenture Debt		171,692
Less, Waterworks and Electric Light Debentures	$121,990	121,990
Net Debenture Debt		$49,702
Revenue from Public Utilities (After deducting operating expenses)		3,163
Value of Municipality's Assets		213,293

Tax Rate, General, 34 mills. School, 8.5 mills.
Area, 2,560 acres.
Population, 1,000.

Town of Wolseley, Sask.

Assessed Value for Taxation		$714,163
Exemptions not included above		107,475
General Debenture Debt		23,156
Less, Light and Power Debentures	$14,639	14,639
Net Debenture Debt		$ 8,517
Local Improvement Debt (Property owners' share only)		16,727
Value of Municipality's Assets		92,602

Tax Rate, General, 18.5 mills. School, 9 mills.

Area, 640 acres.

Population, 1,000.

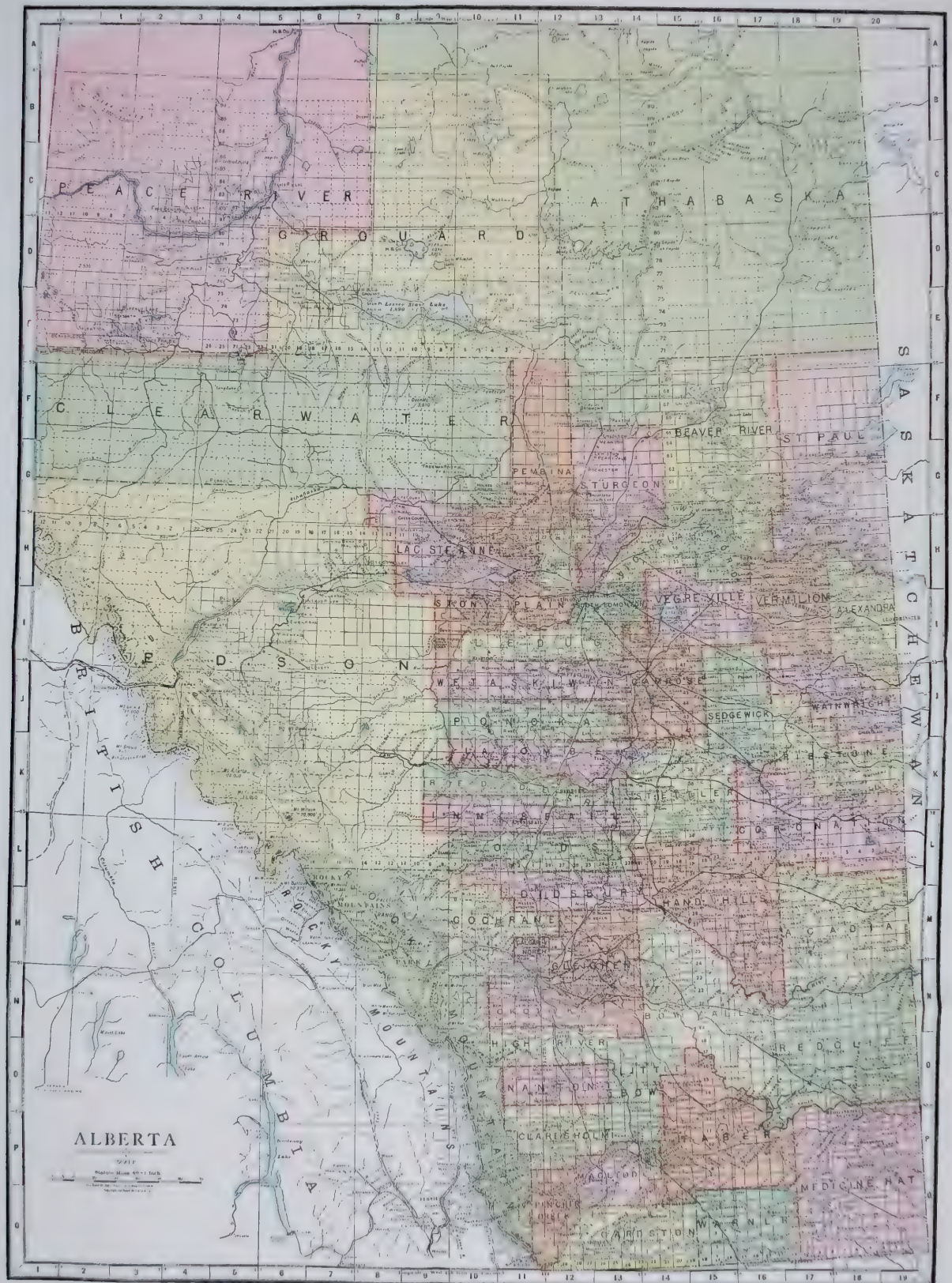
Town of Watrous, Sask.

Assessed Value for Taxation		$1,575,000
General Debenture Debt		283,000
Less, Sinking Fund	$ 2,500	
Waterworks Debentures	153,000	155,500
Net Debenture Debt		$127,500
Local Improvement Debt (Property owners' share only)		10,000
Value of Municipality's Assets		314,000

Tax Rate, General, 30 mills. School, 6 mills.

Area, 1,200 acres.

Population, 900.


PEACE RIVER
GROUARD
ATHABASKA
CLEARWATER
BEAVER RIVER
ST PAUL
SASKATCHEWAN
PEMBINA
STURGEON
LAC STE ANNE
STONY PLAIN
VEGREVILLE
VERMILION
ALEXANDRA
BRAZEAU
EDSON
LEDUC
WETASKIWIN
CAMROSE
WAINWRIGHT
PONOKA
LACOMBE
SEDGEWICK
RIBSTONE
RED DEER
STETTLER
INNISFAIL
OLDS
CORONATION
DIDSBURY
HAND HILLS
COCHRANE
CALGARY
GLENMORE
BOW ISLAND
HIGH RIVER
REDCLIFF
LITTLE BOW
NANTON
CLARESHOLM
TABER
ALDERSYDE
MEDICINE HAT
PINCHER CREEK
CARDSTON
WARNER
BRITISH COLUMBIA
ROCKY MOUNTAINS
ALBERTA

Province of Alberta

Area	255,285 square miles
Population, 1915 (estimated)	600,000
1901	73,022
Funded Debt	$ 29,000,200
Sinking Fund	$368,079
Provincial Guarantees	$47,520,450
Annual Dominion Government Subsidy	$1,589,075
Revenue for last fiscal year	$5,143,590
Expenditure for last fiscal year	$5,714,031
Approximate assessable value of all property within the Province	$1,000,000,000
Provincial Assets	$124,008,635

City of Calgary, Alta.

Assessed Value for Taxation		$83,144,794
General Debenture Debt		15,089,317
Less, Sinking Fund	$1,447,320	
Waterworks Debentures	3,491,542	
Light and Power Debentures	2,285,496	
Street Railway Debentures	2,280,210	9,504,568
Net Debenture Debt		$ 5,584,749
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $464,409)		3,374,760
Net Revenue from Public Utilities		33,492
Value of Municipality's Assets		25,223,317

Tax Rate, General, 13.99 mills. School, 7.5 mills.

Area, 25,920 acres.

Population, 56,000.

Calgary School District, Alta.

Assessed Value for Taxation	$76,740,039
General Debenture Debt	2,589,783
Value of Municipality's Assets	4,345,863

Tax Rate, 7.5 mills.

Area, 25,920 acres.

Population, 50,000.

City of Edmonton, Alta.

Assessed Value for Taxation		$130,916,282
Exemptions not included above		14,097,710
General Debenture Debt		21,444,257
Less, Sinking Fund	$2,147,581	
Waterworks Debentures	1,835,572	
Light and Power Debentures	2,900,607	
Street Railway Debentures	3,071,856	
Telephone Debentures	1,909,247	11,864,863
Net Debenture Debt		$ 9,579,394
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $619,493)		3,460,160
Revenue from Public Utilities (After deducting operating expenses)		484,084
Value of Municipality's Assets		32,000,000

Tax Rate, General, 15.25 mills. School, 5.75 mills.

Area, 27,640 acres.

Population, 53,794.

Edmonton School District, Alta.

Assessed Value for Taxation		$118,435,675
General Debenture Debt		3,696,240
Less, Sinking Fund	$53,436	53,436
Net Debenture Debt		$3,642,804
Value of Municipality's Assets		4,704,056

Tax Rate, 5.75 mills.

Population, 53,794.

City of Lethbridge, Alta.

Assessed Value for Taxation		$12,295,610
Exemptions not included above		6,398,550
General Debenture Debt		3,412,857
Less, Sinking Fund	$436,500	
Waterworks Debentures	518,457	
Light and Power Debentures	689,665	
Street Railway Debentures	463,439	2,108,061
Net Debenture Debt		$1,304,796
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $21,023)		421,461
Revenue from Public Utilities (After deducting operating expenses)		87,062
Value of Municipality's Assets		3,773,802

Tax Rate, General, 26.28 mills. School, 6.72 mills.

Area, 6,944 acres.

Population, 11,000.

Lethbridge School District, Alta.

Assessed Value for Taxation	$13,254,015
General Debenture Debt	338,063
Value of Municipality's Assets	423,084

Tax Rate, 6.72 mills.

Area, 15,402 acres.

Population, 13,000.

City of Medicine Hat, Alta.

Assessed Value for Taxation		$14,847,885
Exemptions not included above		1,789,170
General Debenture Debt		3,608,909
Less, Sinking Fund	$ 221,020	
Waterworks Debentures	1,134,205	
Light and Power Debentures	954,673	2,309,898
Net Debenture Debt		$1,299,011
Local Improvement Debt (Property owners' share only)		398,700
Value of Municipality's Assets		4,308,351

Tax Rate, General, 16 mills. School, 9 mills.
Area, 10,880 acres.
Population, 9,269.

Medicine Hat School District, Alta.

Assessed Value for Taxation	$15,310,900
General Debenture Debt	626,692
Value of Municipality's Assets	1,074,599

Tax Rate, Total, 9 mills.
Area, 17,920 acres.
Population, 9,000.

City of Red Deer, Alta.

Assessed Value for Taxation		$3,452,320
Exemptions not included above		372,500
General Debenture Debt		274,195
Less, Waterworks Debentures	$90,237	90,237
Net Debenture Debt		$183,958
Local Improvement Debt (Property owners' share only)		86,416
Value of Municipality's Assets		681,930

Tax Rate, General, 14.5 mills. School, 5.5 mills.

Area, 1,000 acres.

Population, 3,000.

Town of Redcliff, Alta.

Assessed Value for Taxation		$4,500,000
General Debenture Debt		404,800
Less, Sinking Fund	$ 36,256	
Waterworks Debentures	245,000	
Light and Power Debentures	15,000	296,256
Net Debenture Debt		$108,544
Value of Municipality's Assets		441,392

Tax Rate, General, 11 mills. School, 1 mill.

Area, 2,400 acres.

Population, 2,500.

City of Wetaskiwin, Alta.

Assessed Value for Taxation		$3,387,328
Exemptions not included above		352,100
General Debenture Debt		396,846
Less, Waterworks Debentures	$216,059	
Light and Power Debentures	168,450	384,509
Net Debenture Debt		$ 12,337
Local Improvement Debt (Property owners' share only)		86,672
Revenue from Public Utilities (After deducting operating expenses)		12,137
Value of Municipality's Assets		596,693

Tax Rate, General, 18.25 mills. School, 9.5 mills.
Area, 2,560 acres.
Population, 2,048.

Town of Camrose, Alta.

Assessed Value for Taxation		$1,555,952
Exemptions not included above		91,425
General Debenture Debt		206,038
Less, Waterworks Debentures	$75,493	
Light and Power Debentures	42,141	117,634
Net Debenture Debt		$88,404
Local Improvement Debt		39,411
Value of Municipality's Assets		91,470

Tax Rate, General, 25 mills. School, 7 mills.
Population, 2,000.

Town of Macleod, Alta.

Assessed Value for Taxation		$1,920,238
General Debenture Debt		514,373
Less, Sinking Fund	$ 14,725	
Waterworks Debentures	198,928	
Light and Power Debentures	58,108	271,761
Net Debenture Debt		$ 242,612
Value of Municipality's Assets		1,626,475

Tax Rate, General, 36.5 mills. School, 7.25 mills.
Area, 5,440 acres.
Population, 2,000.

Town of Stettler, Alta.

Assessed Value for Taxation		$1,014,374
General Debenture Debt		97,528
Less, Waterworks Debentures	$35,363	
Light and Power Debentures	19,219	54,582
Net Debenture Debt		$ 42,946
Value of Municipality's Assets		104,538

Tax Rate, General, 29 mills. School, 14.5 mills.
Population, 2,000.

Town of Coleman, Alta.

Assessed Value for Taxation	$577,594
General Debenture Debt	1,444
Value of Municipality's Assets	38,871

Tax Rate, General, 24 mills. School, 26 mills.

Area, 160 acres.

Population, 1,600.

Town of Vegreville, Alta.

Assessed Value for Taxation		$1,036,324
Exemptions not included above		51,600
General Debenture Debt		171,854
Less, Sinking Fund	$ 6,294	
Waterworks Debentures	99,735	
Light and Power Debentures	44,758	150,787
Net Debenture Debt		$ 21,067
Local Improvement Debt (Property owners' share only)		2,598
Revenue from Public Utilities (After deducting operating expenses)		3,064
Value of Municipality's Assets		117,539

Tax Rate, General, 47 mills. School, 9 mills.

Area, 2,077 acres.

Population, 1,600.

Town of Taber, Alta.

Assessed Value for Taxation		$895,156
Exemptions not included above		14,480
General Debenture Debt		147,386
Less, Sinking Fund	$ 2,553	
Waterworks Debentures	63,146	
Light and Power Debentures	31,812	97,511
Net Debenture Debt		$ 49,875
Value of Municipality's Assets		220,154

Tax Rate, General, 40 mills. School, 15 mills.
Area, 2,300 acres.
Population, 1,500.

Town of Raymond, Alta.

Assessed Value for Taxation		$1,800,000
General Debenture Debt		54,642
Less, Waterworks Debentures	$54,642	54,642
Net Debenture Debt		Nil
Local Improvement Debt		500
Value of Municipality's Assets		90,492

Tax Rate, General, 25 mills. School, 7.5 mills.
Area, 1,200 acres.
Population, 1,500.

Town of Cardston, Alta.

Assessed Value for Taxation	$1,769,154
General Debenture Debt	86,585
Local Improvement Debt (Property owners' share only)	22,149
Value of Municipality's Assets	174,420

Tax Rate, General, 13 mills. School, 12 mills.

Area, 1,280 acres.

Population, 1,400.

Town of Magrath, Alta.

Assessed Value for Taxation		$146,366
General Debenture Debt		11,245
Less, Waterworks Debentures	$9,100	9,100
Net Debenture Debt		$ 2,145
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $1,414)		10,563
Value of Municipality's Assets		36,639

Tax Rate, General, 24.5 mills. School, 11 mills.

Area, 960 acres.

Population, 1,400.

Town of Blairmore, Alta.

Assessed Value for Taxation		$345,800
Exemptions not included above		8,680
General Debenture Debt		59,571
Less, Waterworks Debentures	$50,525	50,525
Net Debenture Debt		$ 9,046
Value of Municipality's Assets		88,659

Tax Rate, Total, 32 mills.
Population, 1,300.

Town of Lacombe, Alta.

Assessed Value for Taxation		$588,628
General Debenture Debt		75,429
Less, Light and Power Debentures	$28,770	28,770
Net Debenture Debt		$ 46,659
Value of Municipality's Assets		113,589

Tax Rate, General, 25 mills. School, 15 mills.
Area, 640 acres.
Population, 1,300.

Town of High River, Alta.

Assessed Value for Taxation		$741,033
Exemptions not included above		40,125
General Debenture Debt		131,334
Less, Waterworks Debentures	$97,609	
Light and Power Debentures	22,833	120,442
Net Debenture Debt		$10,892
Local Improvement Debt (Property owners' share only)		4,578
Value of Municipality's Assets		68,603

Tax Rate, General, 32 mills. School, 13 mills.

Area, 640 acres.

Population, 1,300.

Town of Vermilion, Alta.

Assessed Value for Taxation		$1,155,796
Exemptions not included above		39,425
General Debenture Debt		53,048
Less, Light and Power Debentures	$17,236	17,236
Net Debenture Debt		$35,812
Value of Municipality's Assets		36,903

Tax Rate, General, 13 mills. School, 7 mills.

Population, 1,200.

Town of Pincher Creek, Alta.

Assessed Value for Taxation		$450,141
Exemptions not included above		21,560
General Debenture Debt		79,096
Less, Sinking Fund	$ 1,249	
Light and Power Debentures	22,404	23,653
Net Debenture Debt		$55,443
Local Improvement Debt (Property owners' share only)		5,286
Revenue from Public Utilities (After deducting operating expenses)		2,185
Value of Municipality's Assets		97,855

Tax Rate, General, 30 mills. School, 12 mills.

Area, 560 acres.

Population, 1,026.

Town of Bassano, Alta.

Assessed Value for Taxation		$1,186,763
Exemptions not included above		184,660
General Debenture Debt		235,200
Less, Sinking Fund	$ 6,147	
Waterworks Debentures	193,000	
Light and Power Debentures	25,000	224,147
Net Debenture Debt		$ 11,053
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $459)		9,541
Value of Municipality's Assets		308,644

Tax Rate, General, 26 mills. School, 1 mill.

Area, 800 acres.

Population, 1,000.

Town of Wainwright, Alta.

Assessed Value for Taxation	$789,520
General Debenture Debt	59,186

Tax Rate, General, 24 mills. School, 6 mills.
Population, 1,000.

Town of Castor, Alta.

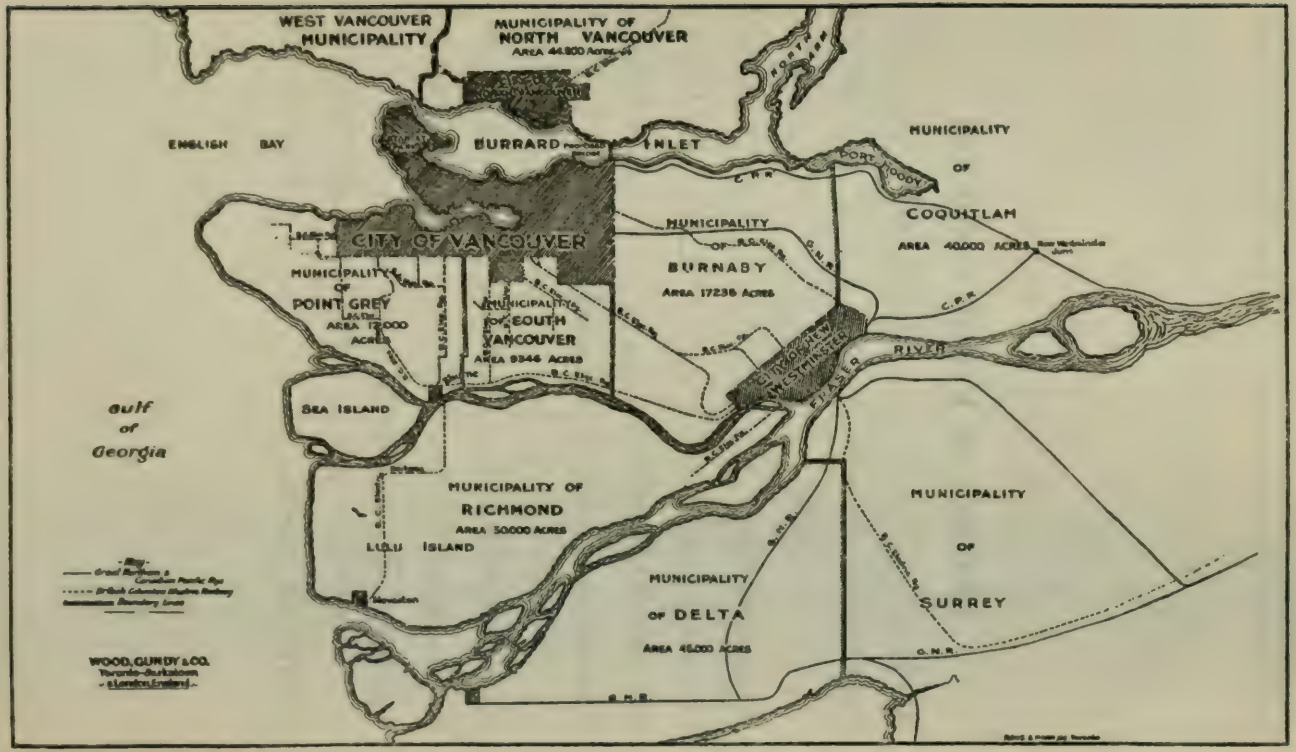
Assessed Value for Taxation		$430,000
Exemptions not included above		16,000
General Debenture Debt		53,120
Less, Light Debentures	$31,954	31,954
Net Debenture Debt		$ 21,166
Value of Municipality's Assets		176,572

Tax Rate, General, 69 mills. School, 3.5 mills.
Population, 750.

BRITISH COLUMBIA
CASSIAR
COAST
CARIBOO
LILLOOET
YALE
KOOTENAY
NEW WESTMINSTER
VANCOUVER
QUEEN CHARLOTTE ISLANDS
PRINCE OF WALES ISLAND
CARIBOO RANGE
SELKIRK MOUNTAINS
GULF OF GEORGIA
PUGET SOUND
VICINITY OF VICTORIA AND VANCOUVER
VICTORIA

Province of British Columbia

Area	356,000 square miles
Population, 1915-16	425,000
1901	178,657
Funded Debt	$ 21,153,146
Sinking Fund	$2,976,713
Provincial Guarantees	$73,782,072
Annual Dominion Government Subsidy	$723,135
Revenue for last fiscal year	$6,291,693
Expenditure for last fiscal year	$9,880,662
Approximate assessable value of all property within the Province	$810,000,000
Provincial Assets	$283,000,000


WEST VANCOUVER MUNICIPALITY
MUNICIPALITY OF NORTH VANCOUVER
Area 44,800 Acres
ENGLISH BAY
BURRARD INLET
NORTH ARM
MUNICIPALITY OF PORT MOODY
MUNICIPALITY OF COQUITLAM
AREA 40,000 ACRES
CITY OF VANCOUVER
MUNICIPALITY OF BURNABY
Area 17,236 Acres
MUNICIPALITY OF POINT GREY
Area 12,000 Acres
MUNICIPALITY OF SOUTH VANCOUVER
Area 9346 Acres
NEW WESTMINSTER
FRASER RIVER
C.P.R.
G.N.R.
B.C.E.R.
Gulf of Georgia
SEA ISLAND
MUNICIPALITY OF RICHMOND
Area 50,000 Acres
LULU ISLAND
MUNICIPALITY OF DELTA
Area 45,000 Acres
MUNICIPALITY OF SURREY
WOOD, GUNDY & CO.
Toronto-Saskatoon
London, England

City of Vancouver, B.C.

Assessed Value for Taxation		$139,463,435
Exemptions not included above		74,895,475
General Debenture Debt		29,208,937
Less, Sinking Fund	$3,117,761	
Waterworks Debentures	4,749,351	7,867,112
Net Debenture Debt		$21,341,825
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $969,668)		5,293,971
Revenue from Public Utilities (After deducting operating expenses)		326,053
Value of Municipality's Assets		49,619,520

Tax Rate, General, 19.902 mills. School, 4.542 mills.

Area, 10,547 acres.

Population, 97,995.

City of Victoria, B.C.

Assessed Value for Taxation		$87,943,650
Exemptions not included above		15,513,870
General Debenture Debt		12,301,937
Less, Sinking Fund	$1,309,294	
Waterworks Debentures	4,327,000	
Street Lighting Debentures	130,000	5,766,294
Net Debenture Debt		$ 6,535,643
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $546,904)		5,661,251
Revenue from Public Utilities (After deducting operating expenses)		182,011
Value of Municipality's Assets		26,000,000

Tax Rate, Total, 19 mills.

Area, 4,637 acres.

Population, 45,000.

City of New Westminster, B.C.

Assessed Value for Taxation		$15,038,725
Exemptions not included above		4,526,125
General Debenture Debt		4,614,226
Less, Sinking Fund	$361,463	
Waterworks Debentures	916,500	
Light and Power Debentures	206,000	1,483,963
Net Debenture Debt		$3,130,263
Local Improvement Debt		1,291,600
Revenue from Public Utilities (After deducting operating expenses)		102,902
Value of Municipality's Assets		5,089,962

Tax Rate, General, 20.28 mills. School, 6.12 mills.

Area, 3,480 acres.

Population, 15,000.

City of Nanaimo, B.C.

Assessed Value for Taxation		$5,572,635
Exemptions not included above		311,375
General Debenture Debt		698,000
Less, Sinking Fund	$129,604	
Waterworks Debentures	333,000	462,604
Net Debenture Debt		$235,396
Local Improvement Debt (Property owners' share only)		339,025
Revenue from Public Utilities (After deducting operating expenses)		23,490
Value of Municipality's Assets		853,706

Tax Rate, General, 27.8 mills. School, 6 mills.

Area, 700 acres.

Population, 7,500.

City of Nelson, B.C.

Assessed Value for Taxation		$4,442,911
Exemptions not included above		536,935
General Debenture Debt		812,000
Less, Sinking Fund	$274,394	
Waterworks Debentures	97,500	
Light and Power Debentures	355,000	
Street Railway Debentures	81,000	
Gas Debentures	50,000	857,894
Net Debenture Debt		Nil
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $1,818)		$ 37,249
Revenue from Public Utilities (After deducting operating expenses)		19,786
Value of Municipality's Assets		1,236,198

Tax Rate, General, 31 mills. School, 7 mills.

Area, 536 acres.

Population, 7,000.

City of North Vancouver, B.C.

Assessed Value for Taxation		$12,337,195
Exemptions not included above		3,773,545
General Debenture Debt		1,867,899
Less, Sinking Fund	$186,537	
Waterworks Debentures	601,000	
Light and Power Debentures	180,000	967,537
Net Debenture Debt		900,362
Local Improvement Debt		1,073,240
Value of Municipality's Assets		4,331,446

Tax Rate, General, 17.88 mills. School, 3.6 mills.

Area, 2,950 acres.

Population, 6,500.

City of Prince Rupert, B.C.

Assessed Value for Taxation		$13,841,814
Exemptions not included above		5,875,985
General Debenture Debt		951,000
Less, Sinking Fund	$ 74,285	
Waterworks Debentures	130,000	
Light and Power Debentures	616,000	
Telephone Debentures	40,000	860,285
Net Debenture Debt		$ 90,715
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $87,561)		830,240
Value of Municipality's Assets		2,420,000

Tax Rate, General, 8 mills. School, 2 mills.

Area, 2,240 acres.

Population, 6,004.

City of Kamloops, B.C.

Assessed Value for Taxation		$5,390,620
Exemptions not included above		997,310
General Debenture Debt		1,093,500
Less, Sinking Fund	$118,498	
Waterworks Debentures	329,000	
Light and Power Debentures	218,500	
Hydro-Electric Debentures	345,000	1,010,998
Net Debenture Debt		$ 82,502
Net Local Improvement Debt (After deducting Sinking Fund of $38,442)		113,431
Revenue from Public Utilities (After deducting operating expenses)		30,111
Value of Municipality's Assets		1,535,223

Tax Rate, General, 25.5 mills. School, 5.1 mills.

Area, 912 acres.

Population, 5,500.

City of Fernie, B.C.

Assessed Value for Taxation		$1,568,010
Exemptions not included above		341,439
General Debenture Debt		410,400
Less, Sinking Fund	$ 68,640	
Waterworks Debentures	119,000	
Light and Power Debentures	74,000	261,640
Net Debenture Debt		$148,760
Local Improvement Debt		12,783
Value of Municipality's Assets		582,847

Tax Rate, General, 13.5 mills. School, 10.5 mills.

Area, 331 acres.

Population, 5,000.

City of Trail, B.C.

Assessed Value for Taxation		$982,800
Exemptions not included above		66,795
General Debenture Debt		39,090
Less, Sinking Fund	$ 8,110	
Waterworks Debentures	15,000	23,110
Net Debenture Debt		$15,980
Local Improvement Debt (Property owners' share only)		12,410
Revenue from Public Utilities (After deducting operating expenses)		5,859
Value of Municipality's Assets		99,207

Tax Rate, General, 19.6 mills. School, 5.4 mills.

Area, 664 acres.

Population, 4,500.

City of Vernon, B.C.

Assessed Value for Taxation		$2,962,038
Exemptions not included above		669,750
General Debenture Debt		663,500
Less, Sinking Fund	$ 82,984	
Waterworks Debentures	242,500	
Light and Power Debentures	189,000	514,484
Net Debenture Debt		$ 149,016
Value of Municipality's Assets		1,079,345

Tax Rate, General, 24 mills. School, 6 mills.
Area, 2,000 acres.
Population, 3,500.

City of Rossland, B.C.

Assessed Value for Taxation		$1,790,045
Exemptions not included above		601,355
General Debenture Debt		176,000
Less, Sinking Fund	$52,420	
Waterworks Debentures	51,500	103,920
Net Debenture Debt		$ 72,080
Value of Municipality's Assets		182,839

Tax Rate, General, 31 mills. School, 5 mills.
Area, 1,920 acres.
Population, 3,500.

City of Revelstoke, B.C.

Assessed Value for Taxation		$2,142,060
Exemptions not included above		488,200
General Debenture Debt		566,275
Less, Sinking Fund	$104,813	
Waterworks Debentures	57,700	
Light and Power Debentures	286,145	448,658
Net Debenture Debt		$117,617
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $38,171)		126,556
Revenue from Public Utilities (After deducting operating expenses)		31,205
Value of Municipality's Assets		982,284

Tax Rate, General, 14.5 mills. School, 8 mills.

Area, 595 acres.

Population, 3,000.

City of Ladysmith, B.C.

Assessed Value for Taxation		$979,495
Exemptions not included above		98,000
General Debenture Debt		85,000
Less, Sinking Fund	$13,371	
Light and Power Debentures	25,000	38,371
Net Debenture Debt		$ 46,629
Local Improvement Debt		11,477
Value of Municipality's Assets		954,495

Tax Rate, General, 16.75 mills. School, 7 mills.

Area, 640 acres.

Population, 2,500.

City of Kelowna, B.C.

Assessed Value for Taxation		$1,834,300
Exemptions not included above		1,743,725
General Debenture Debt		382,000
Less, Sinking Fund	$ 27,000	
Waterworks and Electric Light Debentures	155,500	182,500
Net Debenture Debt		$199,500
Local Improvement Debt (Property owners' share only)		51,309
Revenue from Public Utilities (After deducting operating expenses)		11,700
Value of Municipality's Assets		583,000

Tax Rate, General, 20.5 mills. School, 5.5 mills.

Area, 1,281 acres.

Population, 2,500.

City of Cranbrook, B.C.

Assessed Value for Taxation		$1,317,775
Exemptions not included above		500,000
General Debenture Debt		357,176
Less, Sinking Fund	$ 13,277	
Waterworks Debentures	165,602	178,879
Net Debenture Debt		$178,297
Local Improvement Debt		7,500
Revenue from Public Utilities (After deducting operating expenses)		3,757
Value of Municipality's Assets		505,513

Tax Rate, General, 25.7 mills. School, 5.3 mills.

Area, 200 acres.

Population, 2,500.

City of Merritt, B.C.

Assessed Value for Taxation		$618,060
Exemptions not included above		572,167
General Debenture Debt		103,000
Less, Sinking Fund	$ 9,799	
Waterworks Debentures	45,000	
Light and Power Debentures	25,000	79,799
Net Debenture Debt		$ 23,201
Revenue from Public Utilities (After deducting operating expenses)		3,631
Value of Municipality's Assets		187,016

Tax Rate, General, 27 mills. School, 8 mills.

Area, 1,640 acres.

Population, 2,500.

City of Port Coquitlam, B.C.

Assessed Value for Taxation		$3,625,446
Exemptions not included above		42,550
General Debenture Debt		426,500
Less, Sinking Fund	$ 18,785	
Waterworks Debentures	100,000	118,785
Net Debenture Debt		$307,715
Value of Municipality's Assets		620,860

Tax Rate, General, 16.52 mills. School, 1 mill.

Area, 6,200 acres.

Population, 2,300.

City of Grand Forks, B.C.

Assessed Value for Taxation		$1,512,305
Exemptions not included above		415,400
General Debenture Debt		202, 300
Less, Sinking Fund	$46,905	
Waterworks Debentures	80,800	
Light and Power Debentures	18,000	145,705
Net Debenture Debt		$ 56,595
Revenue from Public Utilities (After deducting operating expenses)		16,614
Value of Municipality's Assets		265,594

Tax Rate, General, 24.5 mills. School, 5.5 mills.

Area, 1,700 acres.

Population, 2,000.

City of Chilliwack, B.C.

Assessed Value for Taxation		$1,853,325
Exemptions not included above		285,750
General Debenture Debt		201,937
Less, Sinking Fund	$14,456	14,456
Net Debenture Debt		$187,481
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of $2,916)		10,738
Value of Municipality's Assets		300,562

Tax Rate, General, 28 mills. School, 10 mills.

Area, 1,040 acres.

Population, 1,800.

City of Duncan, B.C.

Assessed Value for Taxation		$1,451,880
Exemptions not included above		135,100
General Debenture Debt		135,000
Less, Sinking Fund	$10,453	
Waterworks Debentures	25,000	
Light and Power Debentures	65,000	100,453
Net Debenture Debt		$34,547
Local Improvement Debt		3,100
Value of Municipality's Assets		32,133

Tax Rate, General, 10.5 mills. School, 4.5 mills.

Area, 500 acres.

Population, 1,700.

City of Cumberland, B.C.

Assessed Value for Taxation	$348,515
Exemptions not included above	41,500
Local Improvement Debt	9,659

Tax Rate, General, 15 mills. School, 7 mills.

Area, 640 acres.

Population, 1,600.

City of Port Moody, B.C.

Assessed Value for Taxation		$1,795,840
Exemptions not included above		738,100
General Debenture Debt		124,004
Less, Sinking Fund	$ 5,280	
Waterworks Debentures	80,000	85,280
Net Debenture Debt		$ 38,724
Local Improvement Debt (Property owners' share only)		41,296
Value of Municipality's Assets		191,984

Tax Rate, General, 15.5 mills. School, 2 mills.
Area, 2,980 acres.
Population, 1,500.

City of Armstrong, B.C.

Assessed Value for Taxation		$1,158,425
Exemptions not included above		87,200
General Debenture Debt		150,166
Less, Sinking Fund	$17,121	
Waterworks Debentures	41,000	
Light and Power Debentures	78,000	136,121
Net Debenture Debt		$ 14,045
Value of Municipality's Assets		218,050

Tax Rate, General, 11.22 mills. School, 5 mills.
Area, 1,000 acres.
Population, 1,500.

City of Kaslo, B.C.

Assessed Value for Taxation		$571,356
Exemptions not included above		147,826
General Debenture Debt		51,300
Less, Sinking Fund	$ 3,722	
Light and Power Debentures	29,300	33,022
Net Debenture Debt		$ 18,278
Revenue from Public Utilities (After deducting depreciation and fixed charges)		3,257
Value of Municipality's Assets		102,778

Tax Rate, General, 23.66 mills. School, 10 mills.
Area, 406 acres.
Population, 1,200.

City of Phoenix, B.C.

Assessed Value for Taxation		$623,960
General Debenture Debt		6,000
Less, Sinking Fund	$2,382	2,382
Net Debenture Debt		$ 3,618
Value of Municipality's Assets		54,548

Tax Rate, General, 20 mills. School, 7 mills.
Area, 148 acres.
Population, 1,200.

City of Enderby, B.C.

Assessed Value for Taxation		$696,701
Exemptions not included above		144,285
General Debenture Debt		90,250
Less, Sinking Fund	$11,534	
Waterworks Debentures	29,500	41,034
Net Debenture Debt		$ 49,216
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $675)		8,575
Revenue from Public Utilities (After deducting operating expenses)		2,993
Value of Municipality's Assets		176,151

Tax Rate, General, 16 mills. School, 7 mills.

Area, 655 acres.

Population, 900.

District of South Vancouver, B.C.

Assessed Value for Taxation		$21,339,524
Exemptions not included above		89,267
General Debenture Debt		5,537,321
Less, Sinking Fund	$ 164,040	
Waterworks Debentures	1,013,050	1,177,090
Net Debenture Debt		$4,360,231
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $7,947)		150,994
Revenue from Public Utilities (After deducting operating expenses)		20,237
Value of Municipality's Assets		8,005,653

Tax Rate, Improved, 27 mills. Unimproved, 47 mills.

Area, 9,200 acres.

Population, 25,000.

District of Point Grey, B.C.

Assessed Value for Taxation		$24,125,418
Exemptions not included above		252,698
General Debenture Debt		5,194,771
Less, Sinking Fund	$ 61,405	
Waterworks Debentures	1,454,018	1,515,423
Net Debenture Debt		$3,679,348
Local Improvement Debt		2,900
Revenue from Public Utilities (After deducting operating expenses)		31,067
Value of Municipality's Assets		6,153,581

Tax Rate, Improved, 20 mills. Unimproved, 30.5 mills.

Area, 12,000 acres.

Population, 15,000.

District of Burnaby, B.C.

Assessed Value for Taxation		$21,878,190
Exemptions not included above		4,263,390
General Debenture Debt		2,287,150
Less, Sinking Fund	$109,810	
Waterworks Debentures	668,650	778,460
Net Debenture Debt		$1,508,690
Revenue from Public Utilities (After deducting operating expenses)		11,467
Value of Municipality's Assets		3,302,748

Tax Rate, Improved, 15 mills. Unimproved, 34 mills.

Area, 22,400 acres.

Population, 12,000.

District of Saanich, B.C.

Assessed Value for Taxation		$22,075,989
General Debenture Debt		858,500
Less, Sinking Fund	$104,273	
Waterworks Debentures	375,000	479,273
Net Debenture Debt		$ 379,227
Local Improvement Debt		116,469
Value of Municipality's Assets		1,251,140

Tax Rate, General, 6 mills. School, 1.5 mills.
Area, 45,000 acres.
Population, 8,000.

District of Richmond, B.C.

Assessed Value for Taxation		$5,676,937
Exemptions not included above		77,161
General Debenture Debt		703,800
Less, Sinking Fund	$ 29,185	
Waterworks Debentures	365,000	394,185
Net Debenture Debt		$ 309,615
Local Improvement Debt		70,621
Value of Municipality's Assets		1,020,856

Tax Rate, General, 9.5 mills. School, 3 mills.
Area, 30,000 acres.
Population, 7,000.

District of Oak Bay, B.C.

Assessed Value for Taxation		$7,255,674
Exemptions not included above		3,203,336
General Debenture Debt		793,000
Less, Sinking Fund	$ 90,303	
Waterworks Debentures	200,000	290,303
Net Debenture Debt		$502,697
Net Local Improvement Debt (After deducting Sinking Fund, $128,549)		351,675
Value of Municipality's Assets		909,030

Tax Rate, General, 8.2 mills. School, 3 mills.

Area, 2,552 acres.

Population, 5,100.

District of Esquimalt, B.C.

Assessed Value for Taxation		$8,132,075
Exemptions not included above		2,079,125
General Debenture Debt		427,500
Less, Sinking Fund	$12,237	12,237
Net Debenture Debt		$415,263
Value of Municipality's Assets		75,302

Tax Rate, General, 9.5 mills. School, 2.5 mills.

Area, 1,500 acres.

Population, 5,000.

District of Surrey, B.C.

Assessed Value for Taxation	$5,006,825
General Debenture Debt	Nil
Value of Municipality's Assets	100,583

Tax Rate, General, 9 mills. School, 2.5 mills.

Area, 76,000 acres.

Population, 5,000.

District of Delta, B.C.

Assessed Value for Taxation		$6,713,621
Exemptions not included above		107,800
General Debenture Debt		220,000
Less, Sinking Fund	$ 29,346	
Waterworks Debentures	205,000	234,346
Net Debenture Debt		Nil
Local Improvement Debt		$ 94,217
Value of Municipality's Assets		493,200

Tax Rate, General, 6.25 mills. School, 1.67 mills.

Area, 42,000 acres.

Population, 4,000.

District of North Vancouver, B.C.

Assessed Value for Taxation		$10,866,971
Exemptions not included above		732,972
General Debenture Debt		1,137,000
Less, Sinking Fund	$ 67,141	
Waterworks Debentures	155,000	
Assumed by West Vancouver	156,000	378,141
Net Debenture Debt		$ 758,859
Local Improvement Debt		137,071
Value of Municipality's Assets		1,747,667

Tax Rate, General, 17 mills. School, 1.25 mills.

Area, 48,000 acres.

Population, 4,000.

District of Spallumcheen, B.C.

Assessed Value for Taxation		$2,187,325
Exemptions not included above		544,435
General Debenture Debt		91,821
Less, Sinking Fund	$41,620	
Waterworks Debentures	54,071	
Light and Power Debentures	15,000	110,691
Net Debenture Debt		Nil
Value of Municipality's Assets		$178,188

Tax Rate, General, 6.67 mills. School, 3.5 mills.

Area, 65,000 acres.

Population, 3,500.

District of Maple Ridge, B.C.

Assessed Value for Taxation	$2,524,740
Exemptions not included above	52,300
General Debenture Debt	8,000

Tax Rate, General, 8 mills. School, 4 mills.

Area, 45,000 acres.

Population, 3,000.

District of Penticton, B.C.

Assessed Value for Taxation		$2,071,600
Exemptions not included above		1,634,317
General Debenture Debt		485,700
Less, Sinking Fund	$ 18,836	
Waterworks Debentures	168,000	
Light and Power Debentures	87,000	
Irrigation Debentures	110,000	383,836
Net Debenture Debt		$101,864
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund, $5,738)		15,362
Revenue from Public Utilities (After deducting operating expenses)		22,451
Value of Municipality's Assets		646,147

Tax Rate, General, 17.33 mills. School, 14.67 mills.

Area, 7,044 acres.

Population, 2,750.

District of Summerland, B.C.

Assessed Value for Taxation		$3,030,325
Exemptions not included above		1,385,925
General Debenture Debt		330,000
Less, Sinking Fund	$39,996	
Waterworks Debentures	62,000	
Light and Power Debentures	19,500	121,496
Net Debenture Debt		$208,504
Value of Municipality's Assets		447,385

Tax Rate, General, 14 mills. School, 4.5 mills.
Area, 13,000 acres.
Population, 2,500.

District of North Cowichan, B.C.

Assessed Value for Taxation	$4,791,329
Exemptions not included above	22,400
General Debenture Debt	50,000
Value of Municipality's Assets	91,495

Tax Rate, General, 4.8 mills. School, 1.7 mills.
Area, 35,000 acres.
Population, 1,500.

District of Salmon Arm, B.C.

Assessed Value for Taxation		$1,018,876
Exemptions not included above		707,550
General Debenture Debt		2,500
Less, Sinking Fund	$168	168
Net Debenture Debt		$ 2,332
Value of Municipality's Assets		24,018

Tax Rate, General, 7.25 mills. School, 2.75 mills.
Area, 46,080 acres.
Population, 1,500.

District of Coquitlam, B.C.

Assessed Value for Taxation	$2,233,238
Exemptions not included above	810
General Debenture Debt	82,500
Value of Municipality's Assets	156,760

Tax Rate, General, 10.24 mills. School, 1.7 mills.
Area, 37,120 acres.
Population, 1,250.

Summary of Municipal Law

By

ALEXANDER BRUCE, K.C.

(Letterhead of Alexander Bruce, K.C.)

Messrs. Wood, Gundy & Co.,
Toronto.

February 13th, 1917.

Dear Sirs,—

In 1915 I prepared, at your request, a summary of the Municipal Laws of the Province of Ontario and the four provinces lying west thereof relating to Municipal Debentures, and you have now asked me to revise the same and bring it down to the present date, and also to include the Provinces of Quebec, New Brunswick and Nova Scotia.

I have accordingly revised my former work and, in the case of the Province of Quebec have had a memorandum prepared by Mr. Falconer, K.C., of Montreal, a member of the firm of solicitors for the Bank of Montreal at Head Office; and that for Nova Scotia has been prepared by Messrs. Henry, Rogers, Harris & Stewart, of Halifax, and both these memoranda have been perused and considered by me and found to express correctly the state of the existing law as to the issue of Debentures of these provinces.

I have prepared a brief memorandum of the very limited provisions in the Province of New Brunswick as to the issue of Debentures.

You will see that in each of the Provinces of Ontario, Manitoba and British Columbia, there is a Municipal Act which contains all the Municipal Law applicable to all classes of municipalities. In Saskatchewan there are four such Acts, one applying to each, namely, Cities

Towns, Villages and Rural Municipalities; and in Alberta there are three Acts, one each for Towns, Villages and Rural Municipalities, while all Cities, and some Towns, have their own special Acts.

In Manitoba the Cities of Winnipeg, St. Boniface and Portage la Prairie, and perhaps some other Cities and Towns, have special charters, and in British Columbia the City of Vancouver has a special charter, while in the case of many of the Municipalities in the different provinces there are pieces of special legislation, so that it is always advisable in examining the securities of any Municipality to enquire what, if any, special legislation it has.

It will also be seen from the summary on the laws of New Brunswick and Nova Scotia, that all the Cities therein, and some of the Towns, have special Acts of Incorporation.

A. BRUCE.

PROVINCE OF NOVA SCOTIA

I.—MUNICIPAL DEBENTURES GENERALLY.

1. Authority to Borrow. Municipalities in Nova Scotia must apply to the Legislature for approval of each issue of Debentures except those issued for school purposes. The term, rate of interest and the amount of annual sinking fund deposits, are matters to be dealt with by the Special Act.

2. Act of 1914. All other matters are dealt with by the Municipal Debentures Act, 1914, which consolidates and amends the previous legislation and provides forms of the Debentures and coupons.

Commissioner of Municipal Sinking Funds The Act provides for the appointment of an officer called the Commissioner of Municipal Sinking Funds, whose duties may be summarized as follows:—

(1) To see that the Debentures and coupons are in the form provided by the Act.

(2) To sign a certificate endorsed on each Debenture to the effect that the Debenture is one of an issue authorized by an Act of the Legislature.

(3) To see that the proper sum is deposited in the sinking fund each year; and if there is a default, to sue the Municipality for the amount.

(4) To receive from each municipality annual returns showing the amount raised for sinking fund requirements and how it has been applied.

The Commissioner has also power to make regulations providing for:

(1) The supplying to Municipalities of Debentures of uniform style on lithographed forms.

(2) The methods by which a municipality shall keep its sinking fund account.

(3) Any matter necessary for the efficient performance of his duties under the Act.

Curative

A Debenture issued in accordance with the Act and certified by the Commissioner is binding on the Municipality and its validity cannot be questioned in any court.

In cases where there has not been strict compliance with the Special Act authorizing the issue, the Commissioner may nevertheless, if he thinks that there has been substantial compliance therewith, sign the certificate on the Debenture.

Departure from the forms given in the Act or non-compliance with the requirement of the Act does not invalidate such irregular or informal Debenture. A holder may sue the Municipality for an order requiring the issue of a new and proper Debenture.

Sinking Fund

The sinking fund may be deposited in a chartered bank doing business in Nova Scotia or may be paid to a trust company appointed for the purpose by the Governor-in-Council. Any premium realized on the sale of Debentures must be paid into the sinking fund.

Redemption Right

The Municipality has the right at any time to apply the sinking fund to purchase any Debentures of the series. The purchase must be made through the Commissioner and at a price not exceeding par.

Registration

Unless registered under the Act, Municipal Debentures as well as the coupons are payable to bearer and transferable by delivery.

A Debenture Register Book may be kept by the clerk or by a Trust Company appointed by the Municipality. When a Debenture has been registered it is transferable only by the registered holder or his attorney by entry in

the Debenture Register Book and endorsement of a copy of the entry on the Debenture. Registration may be cancelled by a transfer to bearer in the Register Book and the endorsement on the Debenture of a copy of the entry.

II.—SCHOOL DEBENTURES.

1. In Cities. The question of the issue of Debentures for School purposes is dealt with in the respective Acts incorporating the Cities.

2. In Towns. The Town's Incorporation Act R.S.N.S. 1900 Chapter 71, Section 162, provides that, if, in the opinion of the School Board it is necessary to purchase land or construct a school building or effect any extraordinary improvements, application shall be made by the Board to the Town Council. The Council when authorized by a meeting of the ratepayers may borrow money required for such purposes and the amount so borrowed shall be repaid with interest at a rate not exceeding five per cent., by equal annual instalments not exceeding twenty. For the purpose of securing the amount so borrowed, the Council may issue Debentures with interest coupons attached in the form provided by the Act. The Debentures are signed by the Mayor and countersigned by the clerk.

3. In Other Municipalities. The Education Act R.S.N.S. 1900 Chapter 52, Sections 63, 64 and 65 provides that the School Trustees when authorized by a school meeting, may borrow money for the purchase or improvement of school grounds or for the purchase or building of school houses, the amount borrowed to be repaid with interest at a rate not exceeding five per cent., by annual instalments not exceeding twelve. The money so borrowed shall be a charge on the rateable property in the School Section.

The Trustees may issue Debentures with coupons attached in the form given in the Act, such Debentures to be signed by the Trustees or any two of them and countersigned by the Secretary.

The Trustees are required to provide by rate upon the school section an amount sufficient for the payment of such Debentures and interest coupons as they become due.

4. General. In all other cases where money is required for school purposes, application must be made to the Legislature for power to borrow. None of the Acts provide whether a seal is required for such school Debentures.

PROVINCE OF NEW BRUNSWICK

I.—GENERAL DEBENTURES.

There is no general Municipal Act such as exists in Ontario and the Provinces lying west thereof, and the Statutes relating to Municipal matters are very meagre in their provisions, and can scarcely be said to deal with the issue of Debentures.

Cities have special Acts of Incorporation, and while the Towns Incorporation Act, Chapter 166 (Consolidated Statutes of 1903) contains provisions for the incorporation of Towns and for their government generally, there is no special provision therein for the issue of Debentures except that power is given to expropriate the works of any Company incorporated for supplying gas, electric light, water or sewers, at a valuation to be fixed by arbitration if not agreed on, if first submitted to and approved of by the Ratepayers and the Corporation may then borrow on Debentures (with coupons) redeemable within thirty years, and with such sinking fund as the Council may determine.

In the Municipalities Act, Chapter 165 (C.S.) which contains laws as to the powers of Municipalities generally, the only provision making mention of Debentures is Section 85 which requires the Secretary-Treasurer of each Municipality in the Province to make annual returns to the Provincial Secretary of the Debenture and floating indebtedness as well as of the assets of the Municipality.

Except as above, the issue of Debentures by any Municipality must be authorized by special Act of the Legislature which will define the amount of issue, terms of payment, rate of interest and other proper particulars, and the debentures are, by the Act, usually made a charge on all the taxable property in the Municipality.

Chapter 6 of the Acts of 1911, entitled "An Act respecting the issue of Debentures by Municipal and other Bodies" defines the form of the Debentures, the size and quality of the paper to be used in their issue, requires them

to bear the corporate seal, to be signed by the head Officer of the Corporation, and countersigned by the Secretary; to be payable to bearer, and pass by delivery.

The Act provides that a Certificate on each Debenture may be signed by the Auditor-General of the Province setting out the Chapter and year of the Act authorizing the issue, and any Debenture bearing such Certificate shall be binding on the Municipality and the validity of the Debenture shall not be open to question, and it further provides that the Auditor-General may grant such Certificate notwithstanding a departure from the forms given in the Act or irregularity in the proceedings, if the provisions of the Act authorizing the debentures have been substantially complied with.

That Act further provides for a sinking fund in all Debenture By-laws.

II.—SCHOOL DEBENTURES.

Under the School Act, C.S. 1903, Section 72 (3), as amended by the Acts of 1905, Chapter 5, Section 7, a Board of School Trustees may borrow for the purchase, erection or improvement of school grounds or buildings, when authorized by a school meeting, and with the consent of the Chief Superintendent of Education, by the issue of Debentures repayable in equal annual instalments, not exceeding seven; while the Board of Education may, by order, extend the time of payment beyond seven years, and make the repayment in any other manner than equal annual instalments, and, bonds or debentures may be issued which must state on their face that they are issued under Order of the Board of Education giving its date.

The amount is limited to ten per cent. of the property assessable for School purposes and the Debentures form a charge thereon.

PROVINCE OF QUEBEC

I.—MUNICIPALITIES DEFINED.

Quebec territory is divided into municipalities of three kinds, Cities, Towns and County Municipalities. County Municipalities include Rural and Village Municipalities. The same territory is divided into School Municipalities governed by school corporations which are quite distinct from the Municipal Corporations, nor does the area governed by the two always correspond. As a rule cities and towns have special acts of incorporation; County and School Municipalities do not.

II.—COUNTY MUNICIPALITIES.

The territory governed by the Municipal Code is divided into County Municipalities, in which as stated above are included Rural and Village Municipalities, and Town Municipalities organized under the former Municipal Code. The words "County Corporation" are sometimes used in distinction to local (Rural, Village or Town) Corporations.

County Municipalities practically correspond to counties erected for the purpose of representation in the Legislature and Local Municipalities are erected by the Lieutenant-Governor-in-Council.

The proper name of a Corporation is "The Corporation of the (Village) of ——."

1. Loans and Bond Issues. Corporation loans whether by a bond issue or otherwise must be by By-law approved (1) by a majority in number and real value of the proprietors who are electors who have voted, and (2) by the Lieutenant-Governor-in-Council.

Every loan By-law must specify the purposes to which the sum to be borrowed is to be applied and must contain all provisions deemed requisite to ensure the proper application of the money and the attainment of the end set forth in the By-law.

Every bond must specify, (1) the name of the Corporation, (2) the By-law, (3) the amount, (4) the rate of interest, (5) the time and place of payment of both principal and interest, and (6) the date; and must bear the signature of the head of the Council or some other authorized signature, and that of the Secretary-Treasurer. Interest must be payable half-yearly and the rate must not be higher than six per cent. interest. Coupons may be annexed.

Article 5 of the Municipal Code, Sub-section 6, declares that every corporation may have a seal, the use of which, however, is not obligatory.

The principal and interest of every bond are secured by the general funds of the Municipality.

Every bond issued under a By-law approved by the Lieutenant-Governor-in-Council whether before or after the coming into force of the Code is valid and cannot be contested for any cause whatsoever.

No bonds may be issued or loan contracted unless the By-law authorizing the same impose upon all taxable immoveable property liable for the payment an annual tax sufficient for the payment of the yearly interest and at least one per cent. in addition as a sinking fund until extinction of the debt, the apportionment which is made each year is based on the valuation roll and the sinking fund must be invested.

2. Approval by Electors. The Approval of the electors who are proprietors must be had within thirty days after the passing of the By-law under the provisions of Articles 372 to 387. Under these articles the Council must by resolution order a public meeting not less than twenty or more than thirty days after the passing of the By-law. A certified copy of the By-law must be posted at least fifteen days before the holding of the meeting with the notice convening the electors. A poll is opened immediately after reading the By-law and lasts for one day.

3. By-laws Generally. Every By-law must on pain of nullity be preceded by a notice of motion given at a pre-

ceding session and comes into force and is effective if not otherwise provided for therein fifteen days after publication, and in any event there must be a publication of fifteen days before it comes into force (364, 365).

4. Limit of Indebtedness. The limit of indebtedness is, for a County Corporation, five per cent. and for Local Corporation ten per cent. of the value of the taxable immoveable property of the Municipality. The latter amount must include the amount of the local corporation share of the County Corporation's debt.

5. Registration. It is the duty of the secretary-treasurer before negotiation, sale or promise of sale of the bonds to register any By-law authorizing a bond issue with a return giving certain information, and he is subject to a fine for non-compliance, but there is no provision that failure invalidates the bond.

Bonds may be issued payable to bearer or to order, and are transferable by delivery, or endorsation and delivery as the case may be.

Subject to the provisions requiring a special tax any bond issued by any Municipal Corporation shall be valid and recoverable to its full amount notwithstanding its negotiation by such Corporation at a rate less than par and it shall not be impeachable for such reason in the hands of a holder for value.

Temporary loans are permitted under authority of a resolution only in certain cases.

III.—CITIES AND TOWNS.

Cities always and towns as a rule have been incorporated by a special act, but the former Municipal Code (1871) permitted of the erection of the latter by proclamation of the Lieutenant-Governor-in-Council.

1. Towns Corporations General Clauses Act. In 1876, Cap. 29, was enacted the Town Corporations General Clauses Act which by its first section was declared to apply to every Town Corporation thereafter to be estab-

lished by the Legislature, and its provisions were declared to form part of the Special Act unless expressly modified or excepted. In most cases there are modifications and exceptions.

This Act was revised in 1888, but it is still, as from time to time amended, in force as regards towns governed by it which have not been brought under the Cities and Towns Act.

Article 4178 makes this statute applicable to every Town Corporation or Municipality established by the Legislature or the Province, (but reading this with article 3 of the Municipal Code there must be excepted towns governed by the former Municipal Code).

The same section declares that the provisions of the Statute may also be applied to City Corporations. In the case of The Corporation of the City of Ste. Cunegonde, 25 Supreme Court Reports, p. 78, it was held that the provisions of the Act applied to City Corporations unless excluded by the Special Act.

Loans

The sections regarding loans correspond to sections of the Cities and Towns Act, although there are several material differences. It has been suggested that the differences have been permitted to remain in order to induce towns to come under the new act which is the less exacting.

2. Cities and Towns Act. In 1903 was passed the Cities and Towns Act, now Sections 5256 to 5884 of the Revised Statutes of 1909, which are applicable to every City or Town Municipality (1) thereafter incorporated, (2) which may be made subject to them by a special act or which may abandon its charter and be rechartered by letters patent under the provisions of the General Act, and (3) formerly subject to the Act of 1903.

It is a common practice in the Special Acts which incorporate Cities and Towns to derogate from the provisions of the General Act.

Loans

Loans are dealt with in Sections 5776 to 5789. 5776. Gives the Council a general borrowing power for improvements in the Municipality and generally for all objects within its jurisdiction.

5777. Whenever the Council contracts a loan it must immediately provide out of the revenues of the Municipality for the payment of the annual interest and for the establishment of a sinking fund of at least one per cent. per annum; the rate of interest must not exceed six per cent.

As amended in 1914, Cap. 49. The Council may make loans by the issue of bonds or Debentures signed by the Mayor, countersigned by the clerk and sealed. They must be to bearer, payable at the dates fixed by the Council and must bear interest payable semi-annually at dates to be fixed by By-law of the Council. Coupons may be annexed, (5780).

5782. Loans can be made only under By-law of the Council approved by a majority in number and real value of the proprietors who are municipal electors and who have voted.

5783. When the total debt amounts to twenty per cent. of the valuation of the taxable immoveable property the By-law requires approval by three-fourths in number and value of the proprietors who have voted thereon and are municipal electors, and also by the Lieutenant-Governor-in-Council.

5784. When the interest and sinking fund of the sum borrowed absorb half the revenue of the Municipality the approval of the Lieutenant-Governor-in-Council is required and also the approval of the majority in number and real value of the proprietors who have voted thereon. The By-law authorizing the loan must levy an annual special tax sufficient for the payment of the interest for each year and of one per cent. per annum at least as a sinking fund until the debt is paid in full.

5785-6-7. It is also permissible to issue annuities or semi-annuities covering a term not exceeding fifty years and which include interest and principal.

By-laws Generally — The passing and putting into force of By-laws are governed by Sections 5595 to 5607.

5600, 5601. By-laws come into force fifteen days after publication and if not otherwise provided for therein and in any event there must be a publication of fifteen days before they come into force. This publication is by public notice published in accordance with the section governing notices.

By-laws may be quashed upon petition and a By-law quashed ceases to be in force from the date of the judgment.

Approval by Electors — Every By-law authorizing a loan must be submitted for the approval of the electors within thirty days after it has been passed by the Council.

Provisions for voting are found in articles 5609 to 5622, which call for a general meeting and a vote, save that if an hour elapses after the meeting is opened without a poll being demanded the By-law is deemed to be unanimously adopted by the ratepayers interested.

The Special Acts of many Cities and Towns make it necessary to obtain the approval of the ratepayers except in special cases.

There is no statutory limitation regarding the term of Debentures, nor is there any provision requiring the sinking fund to be sufficient to meet the principal within the lifetime of the improvement for which the loan is made.

The principal and interest of every bond is secured by the general funds of the Municipality (5781).

The Revised Statutes of 1909, Sections 5885 et seq. contain special provisions applicable to Cities, Towns and other Corporations.

Curative Provisions The Statute of 1914, Cap. 50 added 3 new Sections to the Revised Statutes having to do with Municipal Debentures.

5903b provides that:—

"Where the interest for one year or more on a Debenture or the principal of one of a series of Debentures issued under a By-law passed either before or after the 19th February, 1914," (date of sanction of the Act) "has been paid by the Municipal or other Corporation which has issued such Debentures the By-law authorizing such issue and the Debentures issued thereunder shall thereupon become valid and binding upon such corporation."

5903c provides that:—

"Every Municipal Debenture issued under a By-law approved of by the Lieutenant-Governor-in-Council, whether before or after the 19th February, 1914, in cases where such approval is required, is valid and its validity cannot be contested for any cause whatsoever."

3. Remedies in Case of Default. Judgement may be taken against a corporation and under the statutes above referred to opportunity is given to the corporation to levy the money required to pay the judgment and upon its failure to act execution may be issued under which the sheriff is empowered to levy a tax on all taxable property within the Municipality.

IV.—SCHOOL LOANS.

These are in a class by themselves, and are governed by the Education Act, R.S.Q. 2521 to 3051.

School Corporations are quite distinct from Municipal Corporations, though generally the School Corporation

and the Municipal Corporation cover the same area. School Municipalities are erected by the Lieutenant-Governor-in-Council and as a rule each territory is governed in educational matters by two School Corporations or Boards, one having to do with Roman Catholic Schools and the other with Protestant Schools.

The board representing the majority consists of five Commissioners and forms a Corporation under the name of The School Commissioners for the Municipality of ——— "in the County of ———" (or in the Counties of ———if a Municipality is situate partly in several Counties). The board representing the minority consists of three trustees who form a Corporation under a similar name, the word "Trustees" being substituted for the word "Commissioners." Commissioners may become trustees and vice versa.

Both Corporations are subject to a certain extent to the control of the Superintendent of Education and of the Lieutenant-Governor-in-Council.

In a number of cases the provisions of the General Act have been modified by a Special Act.

When a new School Municipality is erected the ratepayers elect their Commissioners; or if they do not the Commissioners are appointed by the Lieutenant-Governor-in-Council.

1. Loans. Any school corporation may with the authorization of the Lieutenant-Governor-in-Council upon recommendation of the Superintendent borrow moneys and for such purpose issue bonds or Debentures, but only under authority of a resolution indicating the objects, the total amount of the issue, the term, the rate of interest and all other details relating to the issue and the loan. There is no limitation on the amount to be borrowed, term or rate of interest.

By the Statutes of 1915 and 1916 (2nd Session) certain Sections were added:

2728a. Requires public notice of the intention to consider any resolution relating to a bond issue or loan.

2728b. Requires that the resolution impose upon the taxable property held for the payment of the bonds an annual tax sufficient for the payment of the interest and at least one per cent. additional as a sinking fund.

The sinking fund tax may under certain conditions be deferred for the first two years.

School Corporations may if they choose issue their Debentures in the form of annuities including principal and interest.

2. Remedies in Case of Default. Provisions enforcing payment of judgments against School Corporations are similar to those against Municipal Corporations; opportunity is first given to the Corporation to pay, and for that purpose to obtain authority from the superintendent to authorize the levying of a special assessment, failing this a writ is addressed and delivered to the sheriff authorizing him if need be to levy a tax on the ratepayers.

There is no provision permitting a Corporation, City, Town, County or School to borrow on its Debentures pending a sale.

PROVINCE OF ONTARIO

I.—MUNICIPALITIES DEFINED.

I would premise that the individual Municipalities in Ontario consist of Cities, Towns, Villages, Counties and Townships.

The Township is the land originally surveyed and set apart as a Township, much like a Parish in England or Scotland. Then when a locality in the Township has a population of over 750 it may be erected into an incorporated Village, which again, having a population of over 2,000, may be erected into a Town, and the Town on attaining 15,000 is entitled to become a City.

Each of these Municipalities is a separate independent Corporation, with its own Council managing its affairs, while a County is also a Municipal Corporation and consists of all the Townships, Villages and Towns—but not Cities—within its area, and its affairs are managed by a Council composed of certain of the members of the Councils of the minor or individual Municipalities embraced in it.

II.—ISSUE OF DEBENTURES.

1. General Powers. Each of these Municipalities may contract debts by the issue of Debentures for purposes within its jurisdiction, but only in the manner provided in the Municipal Act of Ontario, which is Chapter 192 of the Revised Statutes of Ontario, 1914.

The provisions in regard to the issue of Debentures and financial matters are contained in Sections 260 to 320, both inclusive, and I would call special attention to Sections 287 to 296, both inclusive, which deal specially with money by-laws.

2. General Requisites. I may point attention to some of the features of these Sections.

(1) The Debentures must be issued within two years from the passing of the By-law, so that the rate which is levied in each year during their currency begins from

their issue, and those who help to pass the By-laws must thus contribute towards the payment. The Ontario Railway and Municipal Board may extend the time for issue beyond two years.

(2) The annual rate is uniform throughout the currency of the Debentures and must be sufficient:—
(a) In the case of Term Debentures to pay the interest and provide such a sum towards a Sinking Fund as, if invested at interest, will pay off the principal at maturity, and the estimated rate of interest must not exceed four per cent., and
(b) In the case of Annual Instalments to pay these as they mature.

(3) The annual sum is to be levied (in the case of General By-laws) on all the rateable property in the Municipality.

(4) The Debentures, unless otherwise authorized by some special Act. must all mature within Twenty years from issue, except in the following classes of works:—
(a) Thirty years:—Sewers, Gas, Waterworks, Parks, Public, High or Continuation Schools, Electric Light, Heat or Power Works, and some other specal classes;
(b) Ten years:—System of Public Scavenging;
(c) Five years:—Road-making Machinery.

3. Procedure in Issuing. Every By-law, with certain exceptions that I will refer to, must, after being read a first and second time by the Council, be submitted to the vote of the Electors who are the freeholders in the Municipality and leaseholders whose term extends over the currency of the Debentures and who have covenanted to pay all Municipal Taxes on the leased property.

Voting on By-laws

It is provided by Section 263 that the By-law, or a synopsis thereof setting out certain particulars, must be published at least once a week for three successive weeks in a newspaper published in the Municipality, or, if there be no newspaper published in the Municipality, then in a newspaper published in an adjacent or neighboring Muni-

cipality, with a notice appended as to the time and place of Voting. The council must by separate By-law appoint the day and places for taking the votes, and various other particulars. The proceedings as to voting, which is by ballot, are detailed in the next succeeding Sections, and if the majority of those voting do so in favor of the By-law, it is then passed by the Council, the seal affixed and signed by the Head of the Municipality, or the person presiding at the meeting at which it is passed, and by the Clerk.

Registration of By-Laws

4. Curative Provisions. The By-law should then be registered as provided in Section 296 in the Registry Office of the Registry Division in which the Municipality is situate, and unless the By-law be moved against within three months thereafter, it is absolutely valid and binding on the Municipality provided the By-laws is for a purpose within the jurisdiction of the Council. If the By-law be of a class that may be passed without a vote of the electors then to secure the benefit of the validating section notice of registration must be inserted at least once a week for three successive weeks in a newspaper published in the Municipality, or, if there be no newspaper published in the Municipality, then in a newspaper published in an adjacent or neighboring Municipality, and the three months run from the first insertion.

Validated by One Year's Payment

Another very important protection to parties who have invested in Municipal Debentures is furnished by Section 315, which provides as follows:—

"315. Where the interest for one year or more on the Debentures issued under a By-law heretofore or hereafter passed and the principal of any Debenture which has matured has been paid by the Corporation, the By-law and the Debentures issued under it shall be valid and binding upon the Corporation."

See Standard Life and Tweed, 6 Ontario Law Reports, 653, for a decision on this Section.

Validation by Ontario Railway and Municipal Board

The Ontario Railway and Municipal Board, which is appointed by the Lieutenant-Governor-in-Council, and consists of three members, the Chairman being a Barrister, has authority under Section 295 to grant a certificate approving of a By-law notwithstanding any irregularity in the proceedings prior to the final passing of the By-law or in the By-law itself, if in the opinion of the Board the provisions of the Act under the authority of which the By-law was assumed to be passed have been substantially complied with, and every By-law so approved, and the Debentures issued thereunder shall be valid and binding and the validity of the By-law and of every such debenture shall not thereafter be open to question in any court, and a certificate of approval may be endorsed on the Debentures.

It is to be observed that the powers of the Board are limited by the requirement that the provisions of the Act under which the By-law is assumed to be passed have been, in their opinion, substantially complied with.

This provision is useful where there may have been some irregularity in the procedure.

5. Limit of Municipal Indebtedness. In each individual Municipality all real property is yearly assessed, and there is also what is called a business assessment, and assessment of incomes, the details of which I need not go into, and the aggregate of these on the Assessment Roll is the whole rateable property for the year, and a rate of so much is struck thereon, to raise the moneys required year by year for the payment of the expenses of the Municipality and the debts maturing or incurred in the year. The rate for payment of a debt incurred for Debentures will form a part of such rate, and it is provided by Section 297 that no Council shall assess and levy in any one year more than an aggregate rate of Two cents in the Dollar on the assessed value, exclusive of school rates, and local improvement rates, and provision is made that if the amount necessary for payment of the current annual expenses of the Municipality and of the interest and principal of the debts contracted by the Municipality exceeds the aggregate rate of

Two cents in the Dollar, the Council shall levy such further rates as may be necessary to discharge obligations incurred up to that date, but shall contract no further debts until the annual rates required to be levied are reduced within the aggregate rate of two cents. This affords a further protection against a Municipality recklessly incurring debts, and I may say that the assessed value is usually considerably under the actual value.

In examining a By-law authorizing the issue of Debentures it is proper to ascertain the rate of last year's assessment to make sure that the Municipality is keeping within the two cent limit.

6. Investment of Sinking Fund. I have already said that the levy of the sinking fund in the case of Debentures payable at the end of a term is compulsory, and Section 303 of the Municipal Act provides for the investment of the moneys levied for sinking funds in such securities as a Trustee may invest in under the Trustee Act, or, with the approval of the Municipal Board, in any Debentures of the Municipality.

Under Section 305 of the Act a By-law may provide that the annual amount levied for singing fund shall be paid to the Treasurer of Ontario, and that in that case the Municipality shall be allow credit therefor with interest at Four per cent. per annum compounded yearly until the sinking fund is required for the redemption of the Debentures.

III.—BY-LAWS NOT REQUIRING VOTE OF ELECTORS.

1. Local Improvement Debentures. I have mentioned that certain classes of By-laws can be passed without being submitted to the vote of the electors, and the chief of these is the case of By-laws for Local Improvement purposes.

Provisions Generally

The Ontario Legislature at its Session in 1911 passed an Act, called the Local Improvement Act, which consolidates the provisions with respect to Local Improve-

ments, and takes these provisions out of the General Municipal Act, and makes some important changes.

I may mention, however, in a general way, that in By-laws of that class the whole or a portion of the cost of the work is assessed against the owners of property fronting upon the work, or directly benefited thereby, and the payment of the assessment may extend to a period within the probable lifetime of the work and Debentures may be issued therefor. The portion of the cost not assessed against the locality is borne by the Municipality at large, and is called the Corporation's portion of the cost.

The Act defines (Section 3) all the different classes of works which may be undertaken as Local Improvements, and Section 8 defines the different modes in which a By-law may be passed for undertaking the work as a Local Improvement, which are:—

(*a*) On petition signed by two-thirds in number of the owners representing at least one-half in value of the lots liable to be specially assessed;

(*b*) Without petition on the initiative of the Council. Notice of intention to construct is published in a newspaper, and also served on the owners, and the work may be undertaken unless within a month a majority of the owners representing at least one-half in value of the lots petition against it;

(*c*) On sanitary grounds when recommended by the Board of Health where two-thirds of all the members of the Council declare the work necessary in the public interest;

(*d*) Where the Council by By-law passed by a vote of two-thirds of all the members declares that works of certain classes should be undertaken as Local Improvements.

Borrowing Powers

The borrowing powers are contained in Section 40 and following sections, and it is provided that the Council may agree with any Bank or person for temporary advances to meet the cost of the work, pending its completion, and then borrow by the issue of Debentures on completion.

I would point out an important change that has been made in this Local Improvement Act, where it provides (Section 40 (2)) that the borrowing is to be *on the credit of the Corporation at large*, so that the Corporation at large is responsible for the whole amount of the Debentures issued, not only for its own portion of the cost, but for the portion which is to be levied upon the benefited property. I would also point especially to Section 44, which practically shows that no loss can occur through a defective By-law, as the Council must make a new assessment, or pass a new By-law to make good any defect.

Consolidating By-laws

A feature of the Local Improvement By-laws is that where there are several works, the Debentures to be issued in respect thereof, if for the same term of years, may be consolidated into one issue, which is often an advantage over several issues of small amounts.

It would thus be seen that in Ontario, Local Improvement Debentures are in practically the same position as regards security as the general Debentures of the Municipality, or in an even better position as if a By-law be found to be bad the Council must make it good.

2. School By-laws. By-laws for Public School Purposes may be passed by the Council on the requisition of the Public School Board of the Municipality, and the Council are obliged either to pass a By-law on such request or to submit the same to the vote of the electors, if required by the Board to do so. As to this, see Revised Statutes of Ontario, 1914, Chapter 266, Section 43; and, in the case of High Schools, there is an almost similar provision in the High Schools Act, Revised Statutes of Ontario, Chapter 268, Section 38.

3. Public Utilities. It is provided by Section 400 (3) of the Municipal Act, that where a Municipality owns Gas, Electric Light, Waterworks, Works for the development of a Water Power for generating, transmitting or distributing electrical energy or power, or sewerage works, that a By-law may be passed for any extension of such works by the Municipal Council, without being submitted to the vote of the electors, if it has had the assent of

three-fourths of all the members thereof, and if it receive the approval of The Ontario Railway and Municipal Board. The Ontario Railway and Municipal Board must be furnished with evidence sufficient to satisfy them that a sufficient additional revenue will be derived from the proposed works to meet the annual special rate required to pay the new debt and interest, or, in the case of Sewerage Works, that the same is approved by the Provincial Board of Health. That Board must approve all Sewerage and Waterworks.

4. County By-laws. Under Section 290, a County Council may, in any one year, raise a by By-law for the issue of Debentures an amount, no more than $20,000, over the sums required for its ordinary expenditure, without submitting the same for the assent of the electors, and that Section provides that notice of the meeting of the County Council at which such By-law will be brought up must be advertised once a week for four weeks in a newspaper issued within the County, the first publication being not less than six weeks before the day fixed for the consideration of the By-law.

5. County Guarantees. A County Council may also pass a By-law for guaranteeing Debentures of any Municipality within the County (see Section 289 (h)), and, on giving such guarantee, the County becomes responsible for the payment of the Debentures and may be sued on any default of the minor Municipality while, of course, the minor Municipality continues responsible and should protect the County from payment and indemnify it if compelled to pay.

IV.—BONUS DEBENTURES.

A Municipality other than a County may also pass a By-law if approved by the affirmative vote of three-fourths of all the members of the Council and by the vote of two-thirds of all the Ratepayers who vote on the By-law, granting a bonus to, or guaranteeing the repayment of money borrowed by a person or Company engaged in manufacturing within the limits of the Municipality.

Section 397 provides for bonuses in aid of railways.

V.—REMEDY IN CASE OF DEFAULT.

If default be made by a Municipality, whether the Municipality issung Debentures or the Municipality guaranteeing Debentures of a minor Municipality, or of a manufacturing concern, an action may be brought against the Municipality, and judgment recovered for the amount in arrear, and, on a writ being placed in the hands of the Sherriff of the County, it is his duty to sell any chattel property which the Municipality may own, and, if the debt is not paid from that source, then he would proceed to levy a rate upon the whole assessable property in the Municipality, taking care to make it amply sufficient to produce the amount required to discharge the judgment.

He would, no doubt, for that purpose, secure the last Assessment Roll and make use of the same for the purpose of striking a rate, and, if that were not available, then he would be entitled to have an Assessment Roll prepared in the same way as the Assessors would do, and proceed to levy thereunder, but it is hardly necessary for me to enlarge on this branch of the matter, as the resort to the Sheriff is so very improbable.

PROVINCE OF MANITOBA

The Municipal Act of Manitoba is Chapter 133 of the Revised Statutes of Manitoba, 1913, with the amendments since made.
The Act is based largely on the Ontario Act and follows its provisions generally, and I will follow the numbers which I used in dealing with the provisions relating to Debentures in Ontario.
The individual Municipalities consist of Cities, Towns, Villages and Rural Municipalities.

I.—MATURITY OF DEBENTURES.

The several Municipalities may contract debts by the issue of Debentures for purposes within their jurisdiction and the provisions therefor are laid down in Section 389 and following sections as amended, and they may be payable:

(1) Either at the end of a term with interest in the meantime, or;
(2) In annual instalments for such amounts that the sum due for principal and interest shall be the same in each year, or;
(3) Each annual instalment of principal may be for an even $100, $500 or $1,000, or multiple thereof, and the annual sums to be levied for principal and interest may differ in amounts to admit thereof; or;
(4) There may be equal annual instalments of principal with coupons for interest thereon.

II.—PROCEDURE IN ISSUING.

1. Some of features of these sections are:—

(1) All debentures to be issued at one time, and within two years after passing the By-law unless where the proposed expenditure may extend over a number of years when they may be issued in sets, the first within two years, and all within five years;
(2) The annual rate is levied throughout the currency of the debentures and it must be sufficient:
(*a*) In the case of Term Debentures to pay the interest and provide such a sum towards a sinking fund as if invested at interest will pay off the

principal at maturity, and the estimated rate of interest must not exceed five per cent.

(*b*) In the case of annual instalments to pay these.

(3) The annual sum is to be levied, in the case of general By-laws, on all the rateable property in the Municipality.

(4) The aggregate debenture debt, exclusive of sinking funds, shall not exceed:
$200 per head where population exceeds 10,000, or;
$150 per head where population is over 200 and under 10,000.
Power is given to the Municipal Commissioner to increase the limit.

(5) The Debentures must all mature within thirty years. There are, however, special Charters in the case of the Cities of Winnipeg and St. Boniface, which authorize Debentures to run fifty years, and special legislation in the case of other Municipalities giving extended time.

2. Notice of Voting. What I have said as to Ontario is substantially true in Manitoba, the exceptions being that Leaseholders are not mentioned as entitled to vote on money By-laws, and a full notice of the terms of the By-law, and the time of voting, must be published in a newspaper once a week for three successive weeks, and once in the Manitoba Gazette, at least two weeks before the day of voting (see Section 355 (*b*)), and the proceedings as to voting are fully set out from Section 356 onwards, and Section 395 requires that three-fifths of the electors actually voting shall have voted in favor of the By-law in order to carry it.

3. Promulgation of By-laws. There is no provision for the registration of By-laws in Manitoba, and the only thing of that character is that they may be confirmed by promulgation under Sections 343 and 344, which require publication of a notice setting forth concisely the object of the By-law in a newspaper once a week for three successive weeks, and once in the Manitoba Gazette, and if no application be made within two weeks next after the third publication, then the By-law shall be a valid By-law.

III.—VALIDATION BY MUNICIPAL COMMISSIONER.

There is no provision for vafidating Debentures by the payment of one year's interest, etc., but there is a provision in the Municipal Act, Section 400, for obtaining the Certificate of the Municipal Commissioner which, when granted, you will see is intended to have a very strong effect in validating By-laws.

IV.—ANNUAL LEVY.

Yearly rates are struck, as to which, see Section 415, etc., but Section 422 in the Revised Statutes has been repealed by 1916, Cap. 72, Section 10, which provides that the rate to be levied in each year shall be a sum sufficient to pay all the debts, whether principal or interest, falling due within the year, but shall not exceed two cents on the assessed value, exclusive of school, Municipal Commissioner and Local Improvement rates. (This provision is not so full or satisfactory as that in the case of Ontario referred to in Section II., Sub-section 6.)

V.—INVESTMENT OF SINKING FUND.

Sections 447, etc., provide for the investment of the sinking fund moneys by depositing the same with the Provincial Treasurer, who is authorized to pay interest thereon at four per centum or investing in Government Securities, School Debentures, or in such other manner as the Lieutenant-Governor-in-Council may direct.

VI.—LOCAL IMPROVEMENT DEBENTURES.

1. The provisions as to Local Improvement Debentures are that they may be on Petition or on Notice by the Council, if there be no adverse petition. Sections 538 and 539. The property bears the cost unless the Council under Section 559 decides that it would be inequitable to raise the whole cost by local special assessment and may require the Municipality to contribute an amount not exceeding four-sevenths of the whole cost.

2. Security of Local Improvement Debentures. A Municipality is liable to the holders of the Local Improvement Debentures for the whole principal and interest as the same falls due. (Section 562).

3. There is no such special legislation in Manitoba as is mentioned in Section III, Sub-sections 3 and 4, Ontario.

VII.—SCHOOL DEBENTURES VALIDATED BY GOVERNMENT.

By-laws authorizing Debentures for Public School Purposes are passed under the provisions of the Public Schools Act (Revised Statutes of Manitoba, 1913, Chapter 165) and the assent of the Department of Education is required to any such loan, and the Debentures are countersigned by the Provincial or Acting Provincial Secretary under the Great Seal of the Province, and such signature and seal shall be conclusive evidence that the formalities in respect to such loan and the issue of such Debentures have been complied with, and the legality of the issue of such Debentures shall be thereby conclusively established. Sections 203 to 219.

VIII.—BONUS DEBENTURES.

There is no provision in regard to Bonus By-laws in Manitoba, except that an industry may be exempted in whole or in part from taxation for a period not exceeding Twenty years, with the assent of the electors (Sections 461-2), or to an extent not exceeding sixty per cent. of the assessed value, and for twelve years or less, without such assent (Section 464).

IX.—REMEDY IN CASE OF DEFAULT.

The remedies in case of default will be the same as mentioned in regard to Ontario.
A new Section is added (as No. 191a) by Cap. 72 of the Statutes of 1916, which provides, that whenever the Lieutenant-Governor-in-Council has reason to believe that any municipality is insolvent or in imminent danger of insolvency, and that it is in the best interests of the Municipality, and its creditors that it should be disorganized and its affairs wound up, the Lieutenant-Governor-in-Council may, by Order, disorganize the municipality and appoint a Receiver for the purpose of realizing upon and collecting its assets.
Section 191b, added by the same Statute, provides that where the Lieutenant-Governor-in-Council has reason to

believe that any municipality is in serious financial difficulties and that it is advisable and necessary in the best interests of the municipality and the ratepayers and creditors thereof that its affairs should be conducted by an Administrator, then the Lieutenant-Governor-in-Council may make the appointment of an Administrator to take charge of the affairs of the Municipality.

X.—STOCK ISSUES.

There is a provision (Section 436) that where power is given to borrow or raise money on the security of Debentures or otherwise, the Municipality may borrow or raise it on the security of inscribed or registered stock.

May Appoint Fiscal Agents

There is a further provision (Section 439) for converting Debentures into stock or issuing stock in exchange for Debentures and power to appoint fiscal agents with powers in connection with the issue of stock.

Issue of Consolidated Stock

I quote in full Section 437, which is taken verbatim from the Statutes of Saskatchewan, 1910, Chapter 18, Section 7, as I consider it is very undesirable legislation:—

"437. In order to secure the advantage of homogeneous long term securities, the Council may from time to time, after the passing of By-laws covering the several amounts required, whether for local improvements or otherwise, and without in any way affecting the provision for the levying of the annual rates or, in the case of local improvements, the liens on the property therein described, consolidate the amounts and issue consolidated stock therefor. When the sinking fund and the special assessment levied under any By-law so consolidated shall have reached the amount sufficient to discharge the debt created under that By-law, the amount may, pending the maturity of the consolidated stock, be invested in any of the securities authorized for the investment of the sinking fund, or it may be applied directly to the

extinguishing of a corresponding amount of the outstanding debt of the Municipality by purchase and cancellation of stock; and, notwithstanding any of the provisions of this Act, such consolidated stock may be made of a final maturity not exceeding forty years."

The City of Winnipeg has a Charter of its own, granted in 1902, by Act 1-2 Edward VII., Chapter 77, to which there have been frequent amendments.

The City of St. Boniface has a Charter granted in 1908, being 7-8 Edward VII., Chapter 57, and

The City of Portage la Prairie has also a Charter, and reference must be had to these in considering debentures of any of these Municipalities.

PROVINCE OF SASKATCHEWAN

The individual Municipalities in Saskatchewan consist of Cities, Towns, Villages and Rural Municipalities.

Up to 1898 each of the Cities of Regina, Moose Jaw, Saskatoon and Prince Albert had a special charter but in 1908 the City Act, Chapter 16, of the Statutes of that year was passed and under proclamation came into force on 1st November, 1908, and became applicable to all Cities, including these four, and their special Charters were repealed.

The present City Act is Chapter 16 of the Statutes of the year 1915.

I.—LOCAL GOVERNMENT BOARD.

The Local Government Board was constituted under Chapter 41 of the Acts of 1913, and fills a very important position in regard to Debentures or other securities, and must be taken account of in all that is here said in reference to this Province.

The Board consists of three members, and I quote Section 10 of the Act defining its powers:—

(1) "To enquire into the merits of any application of a local authority for permission to raise money by way of Debenture or upon the security of stock, and to grant or refuse such permission;

(2) "To manage notwithstanding anything in the City Act or the Town Act the sinking fund of any local authority which desires to intrust the same to the Board for management;

(3) "To supervise the expenditure of moneys borrowed by a local authority under this Act;

(4) "To obtain from any local authority at any time a statement in detail of its assets and liabilities and of its revenue and expenditures for any definite period."

Note:—Section 2 of the Act declares that "local authority" shall mean and include the Council of a City, Town, Village or Rural Municipality, the Board of Trustees of a School District, etc."

Chapter 16 of the Statutes of 1916 empowers the Board in case of a defaulting Municipality, to enquire into its position and make and enforce orders for the settlement and adjustment of its affairs according to the result of its investigation.

II.—PROVISIONS IN REGARD TO DEBENTURES.

By-laws for the issue of debentures require to be voted on by the Burgesses,—who are the assessed freeholders,—(Section 232). The proceedings are substantially the same as in Ontario with the addition that a printed copy of the By-law must be posted up at ten or more conspicuous places in the City (Section 244, etc.).

There is one exception under Section 296 which provides that a City which owns or has acquired gas, electric, water or sewerage works may borrow for extensions or improvements if the By-law be passed by the vote of three-fourths of all the members of the Council and approved by the Local Government Board.

The only provision left in the nature of a bonus is that a By-law may be passed making a grant to, or exemption from taxation beyond the current year, of educational or charitable institutions, and such By-law requires the vote of two-thirds of the Burgesses voting (Section 232).

The majority of the Burgesses voting carries any other By-law for the issue of Debentures (Section 232).
Debentures must mature within forty years (Section 232) and may be payable (Section 292), either:

(*a*) At the end of a term with interest annually or semi-annually;
(*b*) In equal annual instalments of combined principal and interest;
(*c*) In such annual instalments of principal with coupons for interest annually or semi-annually that the

amount payable in each year (for principal and interest) shall be as nearly as possible the same;

(*d*) In equal annual instalments of principal with interest annually or semi-annually on the balances from time to time remaining unpaid.

Where the debentures are issued, as in clause (a) provision must be made for raising yearly, a sinking fund of sufficient amount that with interest compounded yearly, at a rate not exceeding four per cent., it will retire the Debentures at maturity and in all cases the By-laws should provide for the levying of annual rates sufficient for meeting the sums payable.

Section 293 provides that debentures and coupons may be payable wholly or partly in Canadian Currency, or in sterling, or gold coin of the United States of America, and at any place or places in Canada, Great Britian, the United States, or elsewhere, unless limited otherwise by the By-law, and Section 294 authorizes the Council to make changes in the debentures in any of these respects.

Section 295 authorizes the Council with the approval of the Local Government Board to pass By-laws providing for a different rate of interest and change in the annual levy where it is desirable for the better marketing of the securities.

Under Section 302 the Debentures shall be sealed with the Corporate Seal of the City and are to be signed by the Mayor, or some person authorized by By-law to sign the same in his stead, and by the Treasurer, or some such person, while the signatures to the coupons may be lithographed or engraved (Section 303) and under Section 304 the Debentures may be issed either all at one time, or in instalments, but all within four years.

III.—LIMIT OF DEBT.

The amount of the Debenture debt of the City at any time outstanding, shall not exceed twenty per cent. of the total amount of the assessment in respect of land, businesses, income and special franchises, exclusive, however, of:

(*a*) Debentures heretofore issued under powers conferred by the Municipal Public Works Act:

(*b*) Debentures issued under the authority of The Secondary Education Act;
(*c*) Debts incurred for local improvements to the extent to which the amounts are secured by special assessments;
(*d*) Debts contracted for the construction or maintenance of a Street Railway.

IV.—CURATIVE PROVISIONS.

1. Registration: Section 306 requires the Treasurer to open a Debenture Register and that each Debenture shall have a memo thereon signed by him showing the particulars of its registration, which makes it valid in the hands of a bona fide purchaser.

2. Approval by Minister. There is provision by Section 297 et seq. for the approval of By-laws and Debentures by the Minister of Municipal Affairs (formerly called the Municipal Commissioner), or the Deputy Minister of Municipal Affairs, and his Certificate, where the provisions of the Act under the authority of which the By-law is assumed to be passed have been substantially complied with, gives validity to the By-law and the Debentures, which the Minister may, on request, countersign.

V.—TEMPORARY LOANS.

1. Loans on Debentures: Section 337 provides for temporary loans being made in anticipation of the sale of Debentures authorized by By-laws; the proceeds of any loan to be applied to the purposes of the By-law.

2. Loans against Taxes: Sections 426 and 427 provide for temporary loans being made against taxes for the current year giving Treasury Bills, Temporary Debentures, or other obligations and designating what revenues are charged with the repayment, and, the loan may be extended during a period of two years.

In my opinion the Council cannot borrow as against taxes levied for sinking funds.

VI.—LOCAL IMPROVEMENTS.

The provisions of the Ontario Local Improvement Act have been incorporated into the City Act almost verbatim,

Sections 458 to 506 inclusive, and what I said as to these applies here.

VII.—REGISTERED STOCK.

It is provided by Section 311 that when power is given to a City to borrow money on the security of Debentures, or otherwise, it may borrow the whole, or any part of the amount, upon the security of inscribed or registered stock, and, in the following sections of the Act power is also given the Council to, from time to time, declare that any of the public securities issued by a City, shall be convertible into Stock and that any block or blocks of stock may be converted into Debentures and powers are given for the consolidation into Stock of Debentures authorized by several different By-laws.

This power of consolidation goes so far that Debentures may be consolidated running for different terms, and that the consolidated stock may be made of a final maturity not exceeding fifty years, and this, although it may include local improvement debentures payable within ten years.

I have always considered this a piece of very pernicious legislation and have seen something of the bad results arising therefrom.

VIII.—PUBLIC HEALTH ACT.

It is provided by the Public Health Act, Revised Statutes, C. 16 Sections 21, 22 and 23 and amendments, that the plans, etc., for the construction or extension of works for waterworks, sewerage and sewage disposal, must first be submitted to the Commisssioner of Public Health and that no By-law for raising money for any such purpose shall be submitted to the vote of the electors until the approval of the Commissioner has been obtained.

IX.—SCHOOL DEBENTURES.

The School Act now in force is Chapter 23 of the Statutes of 1915.

The Province is divided into School Districts, and these Districts are of the following classes:

(*a*) "Rural District" means a school district situated wholly outside the limits of a village, town or city municipality;
(*b*) "Village District" means a school district situated wholly or in part within the limits of a village;
(*c*) "Town District" means a school district situated wholly or in part within the limits of a town or city municipality.

1. In Towns and Cities Where Amount Over $5,000. The provisions as to borrowing for Capital expenditure in the case of amounts over $5,000 in Towns and Cities are contained in Sections 149 to 159 of the Act, and require that the Board of Trustees pass the By-law authorizing the proposed loan, then apply to the Local Government Board for its consent and if obtained forward it to the Municipal Council of the City or Town with a request that it be submitted for the approval of the Burgesses, as in the case of Municipal By-laws creating debts.

2. In Other Districts. In all other cases of borrowing for Capital Expenditure Sections 129 and 148 provide for the Board of Trustees passing a By-law and then giving notice of its intended application to the Local Government Board for its authority to borrow and for a poll being held if demanded and evidence in respect of all such proceedings being furnished to the local Government Board.

3. Provisions Applicable to all Districts. The Local Government Board on receipt of evidence of the result and on being satisfied that the Act has been complied with may, in writing, authorize the Board of Trustees to borrow the sum mentioned in the By-law, or any less sum, and publish notice thereof in the Official Gazette.

The Board of Trustees may then issue debentures to the amount so authorized to be signed by the Chairman and Treasurer and bear the Corporate Seal and the Debentures shall then be signed by a Commissioner of the Local Government Board and impressed with the Seal of that Board. The Debentures shall be entered in the Debenture Register of the Department of Education and when countersigned by the Minister as provided in Section

172 of the Act, shall be sufficient to bind the district and create a charge or lien against all school property and rates in the District.

The total face value of the debentures issued by a District shall not be greater than one-tenth of the total assessed value of the assessable property in the District.

4. Terms of Debentures. In Villages or Rural Districts, not to run longer than ten years if the school buildings are of frame or log; or twenty years if the school buildings are of brick, brick veneer, concrete or stone;

In Towns or Cities the debentures may be made to run for a term not exceeding thirty years if the school buildings are of solid brick, concrete or stone; twenty years, if of brick veneer; and ten years if of frame.

Debentures shall not carry interest at a greater rate than eight per centum per annum.

The Debentures may be drawn repayable as follows:

(*a*) The principal be repayable in equal annual instalments with interest annually or semi-annually upon the balances from time to time remaining unpaid;

(*b*) The principal and interest be combined and made payable in equal annual instalments;

(*c*) In the case of a district comprising within its limits a City Municipality, the principal be repayable at the end of a period of years with interest payable annually or semi-annually; a sinking fund on a four per cent. rate is required.

Debentures and coupons may be made payable at any place in the Dominion of Canada, Great Britain, or the United States of America in lawful money of Canada or in sterling money of Great Britain or in gold coin of the United States of America and the value of such money shall be as provided in The Currency Act, 1910.

5. Registration and Countersignature. Sections 171 and 172 of the Act are as follows:—

"171. Every Debenture before being issued shall be sent for registration to the minister who shall cause a proper record to be kept of the same.

"172. The minister shall thereupon, if satisfied that the requirements of this Act have been substantially complied with and if the authority to make the loan has not been withdrawn, register and countersign the debenture and such countersigning by the minister shall be conclusive evidence that the district has been legally constituted, and that all the formalities in respect to such loan and the issue of such Debenture have been complied with; and the legality of the issue of such Debenture shall be thereby conclusively established and its validity shall not be questionable by any court in Saskatchewan but the same shall, to the extent of the revenues of the district issuing the same, be a good and indefeasible security in the hands of any bona fide holder thereof;

Provided that the signature of the deputy minister on any Debenture heretofore issued or hereafter to be issued shall be and is a valid and sufficient countersignature of such Debenture by the minister.

6. Municipalities Other Than Cities. While I have, in the fore-going, been dealing only with Municipalities falling under the City Act, it will be found that the Town Act, which is now Chapter 19 of the Statutes of 1916, is substantially the same in its provisions.

I do not attempt to deal with the provisions as to Money By-laws in the case of Villages, which are governed by Chapter 20 of the Statutes of 1916, or Rural Municipalities, governed by Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and the amendments since made.

PROVINCE OF ALBERTA

The Individual Municipalities in Alberta consist of Cities, Towns, Villages and Rural Municipalities.

I.—NO GENERAL CITY ACT.

Most, if not all of the Cities and some of the Towns in Alberta, have special Acts of their own, which deal with the question of Money By-laws, including Local Improvement By-laws, and these, of course, must be looked into in each particular case.

I may say that in a general way these special Acts will be found to resemble very much the provisions which are contained in the City Act of Saskatchewan which I have already referred to.

II.—TOWN ACT.

In the Session of 1911-12 the Town Act, Chapter 2, was passed, and is on much the same lines as the City Act and Town Act of Saskatchewan, and applies to all Towns then existing (excepting those incorporated by special Ordinances or Acts) and to all Towns to be created in the future, and what follows is in reference to the provisions of the Town Act which have a bearing upon Money By-laws and Debentures.

1. Limit of Debenture Debt. Section 178 of the Town Act provides that By-laws for contracting debts by borrowing money may be passed for any purpose within the jurisdiction of the Town, or for roads, bridges, water works or drainage works outside the limits of the Town, and limits the amount of such debts to twenty per cent. of the rateable property in the Town.

2. Procedure in Issuing. Any such By-law requires that two-thirds of the Burgesses who vote thereon shall vote in favor of it. Sections 179-195.

Section 195 contains the provisions for publication of the By-law each week for three successive weeks, and the posting up of five or more copies thereof in conspicuous places in the Town, and for a Notice as to the date and

other particulars of voting, and is followed by sections providing for the mode in which the votes are to be taken.

All Debentures must be payable within a period not to exceed forty years from the date of the issue thereof. Section 177. And the Debentures may be payable in annual instalments, the principal amount of the respective Debentures to be such that the annual sum payable for principal and interest in each year shall be equal as nearly as may be to that payable in the other years; or, they may be payable at the end of a term, in which case there must be raised annually a sinking fund of such amount that, with interest compounded yearly at four per cent. the fund will retire the Debentures at maturity. Section 183. The By-law may provide that for the first five years succeeding its date, interest only shall be payable on the Debentures, or may provide for the payment of principal and interest in any other manner approved by the Minister. Section 184 (2).

Section 186 provides that the Debentures shall be sealed with the Corporate Seal of the Town, and signed by either the Mayor, or some person authorized by By-law to sign the same in his stead, and, by the Secretary-Treasurer, or some person so authorized to sign in his stead, and that the signatures to the coupons may be engraved or lithographed.

3. Temporary Borrowing. It also provides by Sub-section (3) that the Council, pending the sale of any Debentures, or in lieu of selling the same, may authorize the Mayor and Secretary-Treasurer to raise money by way of loan and hypothecate the Debentures therefor, the proceeds of the loan to be applied for the purposes for which the Debentures were authorized, such loan to be repaid on the sale of the Debentures.

Section 252 provides that the Council may authorize a temporary loan in anticipation of the issue or sale of Debentures authorized by a By-law which has been passed by the vote of the Burgesses, to a sum nor exceeding in the aggregate eighty per cent. thereof, and such temporary loan is a first charge upon the Debentures.

Section 187 provides that the Debentures may be issued either all at one time, or by instalments at such times as the Council deems expedient, but they must all be issued within four years after the final passing of the By-law, and they may bear any date within such four years.

III.—CURATIVE PROVISIONS.

1. Registration. Section 253 requires the Treasurer to open a Debenture Register, and that each Debenture shall have a memo thereon signed by him showing the particulars of its registration which makes it valid in the hands of a *bona fide* purchaser.

By Minister

2. Validation. Section 190 provides that the By-law may be submitted to the Minister of Municipal Affairs for a certificate approving thereof which he, or his Deputy, may grant where the provisions of the Act, under the authortiy of which the By-law is assumed to be passed, have been substantially complied with, and such certificate gives validity to the By-law and the Debentures issued thereunder which may be countersigned by the Minister or his Deputy.

The Act, Chapter 8 (1913), Section 11, provides that any Town which intends to apply for a Certificate approving a By-law shall forward a copy of such By-law to the Minister before it has been submitted to a vote.

By One Year's Payment

It is provided by the Statutes of 1914, Chapter 7, Sec. 3, that where the interest for one year or more on the Debentures issued under a By-law, or the principal of the matured Debentures, if any, has been paid, the By-law and the Debentures issued thereunder shall be valid and binding upon the municipality and shall not be open to question in any Court.

This is in the same language as the Ontario Statute on which the decision in Standard Life vs. Village of Tweed, reported in 6 Ontario Law Reports, 653, was given.

IV.—BONUS BY-LAWS FORBIDDEN.

Section 164, as amended by the Act of 1913, Chapter 8, Section 10, declares that no Council shall have power to grant a bonus or any other aid to any person, company or corporation who are establishing any manufactory, mill, or railway or other business either within or without the Municipality, or to exempt from taxation any such manufactory, mill or railway, or other business, or to subscribe for stock in or guarantee the bonds, debentures or securities thereof, and the Act of 1913 (2nd Session), Cap. 22, Sec. 7, provides that if the Council of any Town attempt to pass such a By-law, every member of the Council voting in favor of it shall be liable to a penalty not exceeding $100, and shall be disqualified from holding any municipal office for two years.

V.—PROVISIONS AS TO SINKING FUND.

1. Supervision of Sinking Fund. Section 263 provides that the Town shall in each year transmit to the Minister of Municipal Affairs a verified return showing whether the sinking fund has been raised and how applied, and the state of the investment of the sinking fund.

2. Penalty for Diversion. Under the heading of "Finance" it is provided by Section 246 that if the Council divert any of the sinking fund moneys, the members shall be personally liable for the amount diverted, and shall be disqualified from holding any municipal office for two years, and, by Section 247, if the Council neglect, in any year, to levy the amount required to be raised to provide a sinking fund or for an instalment Debenture, every member shall be similarly disqualified.

Under Section 259, a By-law may provide that the sinking fund shall be deposited with the Provincial Treasurer, who is to allow four per cent. interest thereon, compounded yearly.

VI.—PUBLIC HEALTH ACT.

The Public Health Act, 1910 (2nd Session), Chapter 17, Sections 11, 12, 13, provides that the plans, etc., for the construction or extension of water works, sewerage and

sewage disposal works must first be submitted to the Provincial Board of Health and that no By-law for raising money for any of these purposes shall be submitted to the vote of the electors until the approval of the Board has been obtained.

VII.—LOCAL IMPROVEMENT DEBENTURES.

The general provisions as to Local Improvements are contained in Sections 336 to 347, inclusive, and besides these, Section 185 requires that the words "Local Improvement Debenture" be printed on the face of each Debenture, and Section 251 provides for the consolidation into one issue of the Debentures authorized by several Local Improvement By-laws.

1. Procedure in Issuing. A Local Improvement By-law may be passed:

(1) Upon petition signed by at least two-thirds in number of the persons assessed as owners of the land whereon the improvement is to be made, and representing at least one-half in value of such land (excluding the improvements thereon), or

(2) Where a Notice is published by the Town Council, once a week for two consecutive weeks, in a newspaper published in the Town, and no petition against the proposed improvement is presented within two weeks after the last publication of such Notice.

Sections 342-3 provide that Notice of the proposed assessment shall be given to every owner who has the right of appeal, the same as in the case of an ordinary assessment under the Act, to the Council, and Section 346 gives an appeal from that decision to the Judge of the District Court.

Local Improvement Debentures must be payable within the probable lifetime of the work and shall be repayable in consecutive annual instalments in such manner that the aggregate amounts payable for principal and interest in any year shall be equal as nearly as may be to what

is payable for principal and interest during each of the other years.

2. Liability of Town. All Debentures are issued on the credit of the Corporation at large, Section 338 (*b*) and, if the Town is to bear a portion of the cost of the work, the assent of the ratepayers is required unless the Town's portion is paid in cash, or is less than forty per cent. of the total cost.

Temporary Borrowing The Council may borrow by way of temporary loans during construction on the credit of the Town at large. Section 338 (*c*).

VIII.—SCHOOL DEBENTURES.

The School Act in force in Alberta is the Ordinance of the North-West Territories, passed in 1901, Chapter 29, before the erection of the two Provinces, with such amendments as have since been made thereto, chiefly by the Legislature of the Province of Alberta.

1. School Districts. The Province is divided into School Districts, of which there are three classes:

(1) "Rural School District" means any School District situated wholly outside the limits of any Town or City Municipality or any Village;
(2) "Village District" means any School District situated wholly or in part within the limits of any village;
(3) "Town District" means any School District situated wholly or in part within the limits of any Town or City Municipality.

Under Sections 4 and 5 the Department of Education has the management of all schools, and the Minister has the administration, control and management of the Department.

The management of the affairs of each School District is vested in a Board of Trustees who are a Corporation. Section 85.

2. Provisions for Issue of Debentures. Section 107, as amended by the Act of 1913, Chapter 19, Section 14, is as follows:

> "107. Should it appear desirable to the Board of any District that a sum of money should be borrowed upon the security of the District for securing, purchasing, adding to, extending, or improving a school site or sites, or a site for a teacher's house, or for purchasing, repairing, moving, erecting, furnishing or adding to any school building or teacher's house, addition, or for all or any of the said purposes, it shall pass a By-law to that effect, which may be in form prescribed by the Minister or to the like effect and which shall be under the corporate seal of the District."

The provisions as to the mode of passing such By-law, the authorization and approval thereof by the Minister, the amount for which Debentures may be issued by the respective Districts, and the term over which they may extend, and other particulars, are contained in the next following sections down to Section 130a, as these have been enacted or amended by Acts passed by the Legislature of the Province, namely:

1903, 2nd Session, Cap. 27;
1910, 2nd Session, Cap. 6;
1911-12, Cap. 4;
1913, Cap. 19;
1913, 2nd Session, Cap. 16;
1914, Cap. 13.

3. Procedure in Issuing. Section 128, as amended, contains the particulars and restrictions as to the Debentures which may be issued, which may be thus summarized:

(1) The Minister on being satisfied that the required conditions have been complied with, may, in writing authorize the Board of Trustees to borrow the sum mentioned in the By-law, and publish notice of authorization in the Official Gazette;

(2) The Board shall thereupon issue Debentures and when these and the coupons are signed by the Chairman and Treasurer, and the Debentures countersigned by the Minister, or his Deputy, they shall be sufficient to bind the District and create a charge or lien against all school property or rates in the District;

(3) The limit as to amount of issue by any Village or Town District is fifteen per cent. of the assessed value of real property within the District, and, by a Rural District, an amount equal to twenty-five cents per acre for each acre assessed;

(4) The limit as to the term for which Debentures may run is, in the case of buildings of brick, brick veneer, concrete or stone, twenty years; and if of frame or log, ten years, with the following provisoes:

(4a) In a Town District, if for the purchase of a school site, or the erection of school buildings of solid brick, concrete or stone, the limit is thirty years;

(4b) In a District within which an incorporated City is in whole or in part situated, if the school buildings are of solid brick, concrete or stone, forty years.

Debentures under the Act as it stood after the amendments of the second session of 1910, were required to be payable in equal annual instalments of principal having coupons expressing the combined amount of such instalment and the total interest then maturing.

That has been altered by 1914, Chapter 13, Section 1, so that now if the issue of Debentures be at least $2,000, the Debentures shall each be of an equal principal sum with coupons for interest only payable yearly or half-yearly to the necessary number and amount of the several Debentures.

A further amendment by 1913 (2nd Session), Cap. 16, Sec. 1, permits, where the School District is one within which an incorporated City is in whole or in part situated, and the amount to be borrowed exceeds $20,000, the issue of Debentures in annual instalments making the amount

maturing for principal and interest equal in each of the years, there being no coupons attached.

A still further amendment by 1913, Chapter 19, and by 1913 (2nd Session), Chapter 16, Sec. 1, provides that the Board of Trustees of a School District, within the limits of which an incorporated City is in whole or in part situated, may, when the amount to be borrowed is at least $100,000, issue Debentures payable at the end of a term of years, with interest yearly or half-yearly, and requires an equal annual sinking fund to be raised.

4. Registration and Countersignature. Section 129 provides that every Debenture, before being issued, shall be sent for registration to the Minister, and Section 130 provides that the Minister shall thereupon, if satisfied that the requirements of the Ordinance have been substantially complied with, and if the authority to make the loan has not been withdrawn, register and countersign the Debenture and such countersigning by the Minister (or his Deputy) shall be conclusive evidence that the District has been legally constituted and that all the formalities in respect to such loan and the issue of such Debentures have been complied with and the legality of the issue of such Debentures shall be thereby conclusively established and its validity shall not be questionable by any court in the Province of Alberta, but the same shall to the extent of the revenues of the district issuing the same, be of good and indefeasible security in the hands of any *bona fide* holder thereof.

IX.—PUBLIC UTILITIES ACT.

The Public Utilities Act is Chapter 6 of the Statutes of 1915 and under that Act the expression "Public Utilities" means and includes every Corporation other than a Municipal Corporation unless such Municipal Corporation voluntarily comes under the Act by passing a By-law and the Lieutenant Governor-in-Council thereupon making an Order to bring such Municipality under that Act.

Section 28 of that Act provides that no Public Utilities, as therein defined, shall issue any Stock, Stock Certificates, Bonds or other evidence of indebtedness, payable in more than one year from the date until it shall have first ob-

tained authority from the Board of Commissioners appointed under the Public Utilities Act.

In considering Debentures of any Municipality, it would be necessary to enquire whether it has been brought under that Act.

I have had no occasion in my practice to consider By-laws authorized by Villages or Rural Municipalities, and do not deal with these in this summary.

PROVINCE OF BRITISH COLUMBIA

There are, strictly speaking, only two classes of Municipalities in this Province, namely:

1. "City Municipality" or "City" means and shall include any municipal area now known as a City, and incorporated as a municipal corporation under any law, or which may hereafter be incorporated as a City under the provisions of the "Municipalities Incorporation Act," or any special Act of the Legislature;

2. "District Municipality" means and shall include any municipal area now known as a Town, Township or District, and incorporated as a Municipality under any law, or which may hereafter be incorporated as a Town, Township or District Municipality under the provisions of the "Municipalities Incorporation Act," or any special Act of the Legislature.

I.—LOCAL IMPROVEMENT DEBENTURES.

Ontario Act Adopted

In 1913 the Legislature of British Columbia passed the Local Improvement Act, which is a transcript of the Local Improvement Act of Ontario passed in 1911, and it is, therefore, not necessary that I should repeat what I have said on that branch in dealing with Ontario.

Departures Therefrom

The British Columbia Legislature have, however, made some amendments to that Act and have also made some of the provisions of the Municipal Act of 1914 apply to Local Improvement By-laws and Debentures, and I will refer to these.

Section 40 of the Local Improvement Act (following, in that respect, the Ontario Local Improvement Act), authorizes the Council to agree for temporary advances to meet the cost of the work pending the completion of it, and then when the work undertaken is completed the Council are authorized to borrow on the credit of the

Corporation, and to issue Debentures or stock for the sums so borrowed, thus providing that Debentures should not be issued *until the completion of the work.*

By Section 7 of Chapter 54 of the Statutes of 1914 (B.C.) there is added to Section 40 as Sub-section 8 thereof, an enactment which enables a Municipality to pass a By-law and issue Debentures *before the completion of the work.*

By Section 6 of Chapter 54 of the Statutes of 1915, this is repealed and re-enacted with only a verbal change.

The other changes under these Acts of 1914 and 1915 do not call for notice.

Provisions of General Municipal Act Applicable

The Municipal Amendment Act, 1915, has several enactments extending some provisions of the General Municipal Act to Local Improvement By-laws and Debentures, namely:—

Section 6. Authorizes the consolidation, with the consent of the Lieutenant-Governor-in-Council, of the whole or any part of the Stock or Debentures, including Stock or Debentures under the Local Improvement Act, with tolerably full provisions, and makes Sections 146 to 151 of the Municipal Act apply thereto.

Section 15. Amends Section 96 of the Municipal Act in its provisions as to hypothecation of Debentures; sale of Debentures, and issue of Treasury Certificates, by extending these provisions to the Local Improvement Act.

Section 17. Declares that a Municipal Council, since the passing of the Local Improvement Act in 1913, have had power to issue Treasury Certificates under that Act.

Section 20. Extends the power of the Council to borrow money in anticipation of the receipt of Revenue for the current year to cases where interest on Debentures under a By-law passed under the provisions of the Local Improvement Act falls due before the levy is made of the special rate authorized by such By-law.

Section 23. Amends Section 146 of the Municipal Act by extending the powers to issue stock to By-laws passed under the provisions of the Local Improvement Act.

II.—GENERAL DEBENTURES.

The Municipal Act, 1914, Chapter 52, and the amendments thereto, contain all the provisions relating to the issue of Debentures under Money By-laws, and these are framed largely upon the Municipal Act of Ontario.

The Sections of the Act dealing with Money By-laws are Section 54, Sub-sections 11 to 21, both inclusive; 67-68 (as enacted by the Municipal Amendment Act, 1915, Section 6), 96 to 103, as amended by the Municipal Amendment Acts of 1915, and 1916; 135 to 144 as amended by the Acts of 1915 and 144a added by the Act of 1916; 146, (as amended by the Act of 1915) to 157; 165 to 176, all inclusive.

Drainage and Dyking

There are special provisions as to the issue of Debentures for the cost of works for dyking and draining, Sections 104 to 133, but I do not refer to these, as the Debentures of that class are rarely dealt in outside of the Province and the subject would call for a lengthy explanation.

Method of Repayment

The whole of the Debentures must be payable on or before fifty years from the date on which the By-law takes under Section 97, as amended by Cap. 46 of 1915, Sec. 18 (4) effect, and Debentures may be payable as follows:

(1) The entire principal payable at a fixed date and the interest annually or semi-annually, in which case it is provided that in addition to the interest there must be levied annually, for a sinking fund an amount which capitalized yearly at four per cent. will retire the Debentures at maturity.
(2) The principal and interest combined in one sum and made payable in equal annual payments;
(3) Debentures, the interest on which is to be paid annually or semi-annually and the principal is met

by the payment of a certain specific sum in each year. There must be raised in each year a specific sum to meet the interest, and another specific sum to make the payment of the instalment of principal.

The Debentures to be issued may be of such one of these three classes as the Council shall thereafter by By-law or resolution determine.

Debt Limit

The aggregate of the debts created by the issue of Debentures, except for works of local improvement and for school purposes, shall not exceed twenty per cent. of the assessed value of the real property according to the last revised Assessment Roll. Section 97 (1).

Voting on By-laws

Under Section 165, as amended by Section 26 of the Municipal Amendment Act of 1915, every By-law must be published at least ten clear days before the voting, in a newspaper, and one copy posted up in each ward, and then be submitted to the vote of the electors who are required to be the owners of land within the Municipality, and if carried is then passed by the Council. Under Section 172, the vote in favor of the By-law is necessary of at least three-fifths of the votes polled.

Section 165, as amended by Section 25 of the Act of 1915, provides that:—

"Every By-law submitted for the assent of the electors shall be for a distinct purpose, and no such By-law shall group together two or more subjects of expenditure, and where two or more By-laws are so submitted, each By-law shall be voted on separately."

III.—CURATIVE PROVISIONS.

Valid after Registration

Section 174 provides for registration of By-laws, and if a registered By-law, which has been carried by the vote of the electors, be not called in question within one month after registration, then no person assessed under or subject to a rate under such By-law shall be entitled

to plead any defect in the By-law as a valid defence against payment of such rate (Sections 178 and 180), and Section 140 further provides that Debentures issued under a By-law so registered shall be valid and binding upon the Municipality notwithstanding any insufficiency in form or otherwise in the By-law, or in the Debentures, or in the authority of the corporation in respect thereof, if no successful application has been made to quash it within one month.

Valid after One Year's Payment

There is a further provision under which Debentures or Treasury Certificates are valid if the interest has been paid for one year by the Municipality, and it is declared that the By-law and the Debentures or Treasury Certificates issued thereunder, or so much thereof as shall be unpaid, shall be valid and binding upon the Municipality and the ratepayers thereof, and on all parties concerned. Section 141.

Powers of Municipal Inspector

The Municipal Act of 1914 made provision by Section 471 to 480 both inclusive (which by proclamation was brought into effect on 15th June, 1914) for the inspection of Municipalities, and an Inspector has been appointed.

By Section 476 the Council of any Municipality may apply to the Inspector for a Certificate approving any Money By-law, including a By-law under the Local Improvement Act, and, if he approve of the By-law, then he may also approve of the Debenture or stock issued in conformity with its provisions, and the Treasury Certificates issued in respect thereof.

Section 478 provides that a certificate of approval shall be, in all courts and places, and for all purposes, conclusive evidence that the By-law, Debenture, stock or treasury certificates described in or covered by the certificate has been lawfully and validly made and issued, and that all statutory and other requirements have been complied with and the validity of such By-law, Debenture, stock or treasury certificate shall not be attacked, or questioned or adjudicated upon in any action, suit,

or proceeding whatsoever in any of the Courts of the Province.

The Inspector, under Section 475, is given full power to cause enquiry to be made into any matter connected with any Municipality for the conduct of any part of the business of the Municipality and may, either by himself or by a Deputy or other person authorized by him, hold an enquiry.

IV.—TREASURY NOTES.

Section 96 provides that the Municipal Council may borrow moneys by hypothecating or pledging Debentures which remain uncancelled and further provides that where in the opinion of the Council it is deemed advisable to defer the sale of the Debentures, Bonds or Stocks, it may, with the consent of the Lieutenant-Governor-in-Council, issue and sell Temporary Certificates to be called "Treasury Certificates," which are to be redeemable in not more than three years from their date, and to be repaid out of the sale of the Debentures, Bonds or Stock in respect of which they are issued, and by Section 16 of the Municipal Amendment Act of 1915, there is a badly drawn provision (96a, added by Section 16 of Chapter 52 of 1915) for the renewal of Treasury Certificates for a further term of not more than three years, to which it is necessary to obtain the approval of the Lieutenant-Governor-in-Council.

V.—CONSOLIDATED STOCK.

Provision is made by Sections 146 to 151 for the conversion of Debentures into consolidated stock or for the issue of consolidated stock in place of issuing Debentures, and, under that, a By-law for the issue of stock may be submitted to the vote of the electors, or stock may be issued in place of Debentures where a By-law has been passed authorizing the issue of Debentures, in which latter case it should conform closely to the terms of the Debentures as to time of payment and rate of interest.

Sub-section 68 of Section 54 as enacted by Section 6 of the Municipal Act of 1915, provides for the consolidation

(with the consent of the Lieutenant-Governor-in-Council) of stock or Debentures authorized by By-laws passed under the Municipal Act or the Local Improvement Act with limitations as to date of maturity of such stock and as to the various dates of maturity of the Debentures or stock to be consolidated.

Under this provision the Debentures authorized by several By-laws may be consolidated under uniform dates of issue and maturity, and Debentures for the amount so consolidated may be issued in one series, or stock may be issued for the aggregate amount so consolidated.

VI.—PUBLIC HEALTH ACT.

All By-laws authorizing the construction of Water Works or Water Works connections or extensions must, under the Public Health Act of British Columbia, Sections 22, 23 and 28, receive the approval of the Provincial Board of Health, and all By-laws authorizing the construction of Sewers, Sewer connections or extensions must, under Sections 26, 27 and 28 and 29 of the Public Health Act, receive the approval of the Provincial Board of Health.

VII.—SCHOOL DEBENTURES.

The provisions as to issuing Debentures for School purposes are under the Public School Act, Chapter 206, Revised Statutes of British Columbia, 1911, and are on practically the same lines as in Ontario.

There are special provisions as to the issue of Debentures for the cost of works for dyking and draining, Sections 104 to 133, but I do not refer to these, as the Debentures of that class are rarely dealt in outside of the Province and the subject would call for a lengthy explanation.

The Municipal Act of 1914 made provision by Sections 471 to 480, both inclusive (which by proclamation was brought into effect on 15th June, 1914) for the inspection of Municipalities, and an Inspector has been appointed, but I do not know whether any regulations have yet been made under Section 479, as none had been made at the time of my enquiry.

VIII.—CITY OF VANCOUVER SPECIAL CHARTER.

What I have said above is in reference to the General Municipal Act of the Province, but the City of Vancouver has a special Charter (Chapter 54 of the Acts of 1900), of which there have been various amendments in subsequent years.

The provisions in regard to Money By-laws are based substantially on those in Ontario at 1900, and the aggregate debt for Debentures must not exceed twenty per cent. of the assessed value of the real estate of the city computed on an average taken from the Assessment Rolls for the two years antecedent to the creation of the debt.

Any application to quash or set aside a By-law must be made within one month after the passing of the third reading.

There is a further provision protecting holders of Debentures, added by the Amending Act of 1907, Chapter 61, Section 1, which is as follows:—

"132a. All Debentures sealed with the seal of the Corporation of the City of Vancouver and signed and countersigned as required by this Act and purporting to be issued in pursuance of any By-law or By-laws heretofore or hereafter passed by the Council shall in case no proceedings have been taken within the time limited by this Act to quash the said By-law or By-laws, or in the event of the said By-law or By-laws not having been quashed within three months from the final passing thereof, after the expiration of three months from the date of the authorization of the issue thereof by the City Council, be valid and binding on the Corporation and shall not be quashed or set aside on any ground whatsoever. The certificate of the City Clerk under the seal of the Corporation that the issue of the said Debentures has been authorized, and showing the date of such authorization, shall be final and conclusive evidence of such authorization and the date of same, and it shall not be incumbent on the purchaser or purchasers of

said Debentures, or his or their assigns, to examine into the validity or otherwise of the proceedings leading to the issue of said Debentures. Statutes of B.C., 1907, Ch. 61, An Act to amend the Vancouver Incorporation Act, 1903."

The Local Improvement Act of British Columbia passed in 1913 expressly declares, by Section 55 (4) that it shall apply to all Municipalities except the City of Vancouver, and the local improvement provisions applicable to Vancouver are contained in the Amendment Act of 1907 and are substantially the same as the provisions which existed at that date in Ontario, and Debentures for the owners' share of the works may be further guaranteed by the City at large, which guarantee gives the holder of such Debentures the liability of the City.

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